

Iowa College AmeriCorps Program

2017-18 Host Site Financial Policy

A. ALLOWABLE, REASONABLE, ALLOCABLE COSTS AND SOURCES OF MATCH

1. All ICAP related costs and sources of match must meet the following general criteria set by the Office of Management and Budget. Costs which do not meet the following criteria are subject to disallowance and/or repayment as described in the host site agreement.
2. Allowable Costs and Sources of Match (CFR §200.403)
 - a. Allowable costs must meet requirements set in the OMB Cost Principles 2 CFR Part 200, Subpart E.
 - b. Host sites utilizing using ICAP funds or using match funds from other Federal sources must have consent from the other Federal sources allowing the use of the funds as match under ICAP.
 - c. Host sites shall report the amount and sources of federal funds, other than those provided by CNCS, used to carry out its ICAP Program.
 - d. Project costs and sources of matching funds must meet the following general criteria in order to be allowable:
 - i. Be necessary and reasonable for the performance of the ICAP project and be allocable thereto under these principles.
 - ii. Conform to any limitations or exclusions set forth in these principles or in the ICAP award as to types or amount of cost items.
 - iii. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the host site.
 - iv. Be accorded consistent treatment. A cost may not be assigned to ICAP as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to ICAP as an indirect cost.
 - v. Be determined in accordance with generally accepted accounting principles (GAAP).
 - vi. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
 - vii. Be adequately documented.
3. Reasonable Costs and Sources of Match (CFR §200.404)
 - a. 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 was made to incur the cost. The question of reasonableness is particularly important when the host site is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:
 - i. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the host site or the proper and efficient performance of the ICAP program.
 - ii. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of ICAP.
 - iii. Market prices for comparable goods or services for the geographic area.

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- iv. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the host site, its employees, where applicable its students or membership, the public at large, and the Federal Government.
 - v. Whether the host site significantly deviates from the program's (in the case of requesting professional development funds) or its established practices and policies (in the case of documenting sources of match) regarding the incurrence of costs, which may unjustifiably increase costs to the ICAP program.
4. Allocable Sources of Match (CFR §200.405)
- a. A cost is allocable to ICAP if the goods or services involved are chargeable or assignable to ICAP in accordance with relative benefits received. This standard is met if the cost:
 - i. Is incurred specifically for ICAP;
 - ii. Benefits both ICAP and other work of the host site and can be distributed in proportions that may be approximated using reasonable methods; and
 - iii. Is necessary to the overall operation of the host site and is assignable in part to ICAP in accordance with the principles in this subpart.
 - 1. Any cost allocable to ICAP under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the host site from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.
 - 2. Direct cost allocation principles. 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, notwithstanding paragraph (c) of this section, 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 under a Federal award, 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.

B. PROHIBITED USE OF FUNDS (45 CFR §§ 2520.65)

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Professional development funds cannot be used to perform activities which violate the Corporation for National and Community Service's prohibited activities. Any costs which violate any of the prohibited activities will be disallowed.

1. Attempting to influence legislation.
2. Organizing or engaging in protests, petitions, boycotts, or strikes.
3. Assisting, promoting or deterring union organizing.
4. Impairing existing contracts for services or collective bargaining agreements.
5. Engaging in partisan political activities or other activities designed to influence the outcome of an election to any public office.
6. Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials.
7. Engaging in religious instruction; conducting worship services; providing instruction as part of a program that includes mandatory religious instruction or worship; constructing or operating facilities devoted to religious instruction or worship; maintaining facilities primarily or inherently devoted to religious instruction or worship; or engaging in any form of religious proselytization.
8. Providing a direct benefit to
 - a. A business for profit;
 - b. A labor union
 - c. A partisan political organization
 - d. A non-profit entity that fails to comply with restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or substantial amount of lobbying except that nothing in these provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative;
 - e. An organization engaged in religious activities as described above (7), unless Corporation assistance is not used to support those religious activities.
9. Conducting voter registration drive or using CNCS funds to conduct a voter registration drive.
10. Providing abortion services or referrals for receipt of such services.
11. Other such activities as CNCS/ICVS may prohibit. AmeriCorps members may not engage in the above activities directly or indirectly by recruiting, training or managing others for the primary purpose of engaging in one of the activities listed above.

C. ALLOWABLE USES OF PROFESSIONAL DEVELOPMENT FUNDS

All allowable professional development expenses must be relevant to the program design and/or individual AmeriCorps member service.

- Member Travel
 - a. Travel to and from a training or workshop
 - b. Meals while travelling to professional development opportunities
 - c. Overnight costs associated with professional development opportunities
 - d. Event registration fees
- Supplies
 - a. General training supplies (such as notebooks, candy for tables, name tags)

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- Fees to host a speaker, trainer, or facilitator

D. UNALLOWABLE USES OF PROFESSIONAL DEVELOPMENT FUNDS

- Costs incurred prior to the award
- Any prohibited activities outline in Article B
- All personnel costs including stipends to students, faculty, and staff
- Travel costs to and from the member's service site
- AmeriCorps member living allowance
- Shared supplies (e.g., copier paper, pens)
- Costs associated with preparing the application
- Capital expenditures for general purpose equipment, buildings, and land
- Construction and renovation of buildings and structures
- Bad debt
- Lobbying, political and other governmental activities
- Entertainment and alcohol
 - a. No amusement, diversion, or social activity costs are allowed (such as tickets to shows or sports events, or meals, lodging, rentals, transportation, or gratuities connected with attending entertainment events)
- Indirect costs (administrative support)
- Tuition or scholarships for AmeriCorps members
- Contributions to a contingency reserve or any similar provision
- Fines, penalties, damages, and other settlements resulting from violations (or alleged violates) of, or failure to comply with, Federal, State, local, or Indian tribal laws and regulations
- Organized fundraising, including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions – regardless of the purpose for which the funds will be used
- Costs of goods or services for personal use of the employees – regardless of whether the cost is reported as taxable income to the employees
- Information technology systems that have a useful life of more than one year and that exceed \$5,000
- Costs of investment counsel and staff and other expenses incurred to enhance income from investments
- Political activities in accordance with provisions of the Hatch Act (5 U.S.C. 1501-1508 ad 7324-7326)

D. MEMBER TRAVEL REIMBURSEMENT POLICY

1. Prior Approval
 - a. When a member requests to travel for ICAP professional development and an overnight stay is necessary, the travel must be pre-approved by the member's supervisor.
2. Mileage
 - a. College vehicles shall be used whenever available.
 - b. Mileage will be reimbursed for the use of a privately owned vehicle as follows:

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- i. Only when a college vehicle is not available and/or approval is granted by the member's supervisor.
 - ii. Iowa Campus Compact's (Iowa Western Community College) mileage rate will be \$0.50 per mile.
 - iii. Mileage will be paid from the AmeriCorps member's host site to the authorized destination.
 - c. Mileage will be reimbursed to the driver of the privately owned vehicle. Passengers will not receive reimbursement.
3. Lodging
- a. The cost of lodging will be reimbursed if an AmeriCorps member is required to stay overnight.
 - b. Members are expected to use discretion in selecting a moderately priced motel or hotel, when possible, and will be reimbursed actual costs for such accommodations. Members are allowed to stay at the hotel/motel where the conference they are attending is being held.
 - c. Detailed original receipts for all lodging must be attached to the Travel Expenses Reimbursement Form.
 - d. Members shall request the state employees' rate for lodging.
 - e. Members are required to reimburse the college for any charges assessed by a hotel/motel for the member not traveling as anticipated, unless the travel not being made was the result of a college directive.
4. Meals
- a. Meals may be reimbursed under the following instances:
 - i. If out of town for the entire day (involving an over-night stay), breakfast, lunch and dinner will be reimbursed.
 - ii. If leaving before 6:00 a.m. for an overnight stay, breakfast, lunch and dinner will be reimbursed for that day.
 - iii. If leaving before 10:00 a.m. for an overnight stay, lunch and dinner will be reimbursed for that day.
 - iv. If leaving after noon for an overnight stay, dinner will be reimbursed for that day.
 - v. If returning from an overnight stay and arriving home before noon, breakfast for that day will be reimbursed.
 - vi. If returning from an overnight stay and arriving home after noon, breakfast and lunch for that day will be reimbursed.
 - vii. If returning from an overnight stay and arriving home after 8:00 p.m., breakfast, lunch and dinner will be reimbursed for that day.
 - viii. If leaving and returning on that same day, breakfast will be reimbursed if the employee is required to leave before 6:00 a.m. and dinner will be reimbursed if the employee returns home after 8:00 p.m.
 - ix. If a member incurs a meal expense without an overnight stay they may be reimbursed for those costs if there is a clear purpose involved with the meal. Such purpose needs to be noted on the Travel Expenses Reimbursement Form.

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- x. Expenses related to the purchase of alcohol are not reimbursable.
- 5. Air Travel
 - b. Transportation by air will be at standard or coach class rates on scheduled airlines.
 - d. Airline flight plans will be for the most reasonable price available. If a lay-over exceeds three (3) hours other flight arrangements may be made and reasonably higher ticket prices allowed.
 - e. If unable to make a scheduled trip members are required to reimburse Iowa Campus Compact for any unused airfare expense unless the travel not being used was the result of a college directive.
- 6. Taxis, Busses or Vans
 - c. Members are expected to use discretion in selecting a mode of transportation while traveling.
 - d. Members will be reimbursed actual expenses for these types of transportation provided a detailed original receipt is attached to the Travel Expenses Reimbursement Form.
- 7. Spouses
 - e. Spouse's expenses when accompanying an employee on business related travel will not be reimbursed.

E. DOCUMENTING PROFESSIONAL DEVELOPMENT COSTS

- 5. Documenting Member travel
 - a. Host sites requesting reimbursement for member travel costs must meet the following documentation requirements. Individual members requesting reimbursement must use the travel reimbursement form.
 - i. Documented reason for travel
 - ii. Exact mileage and mileage calculation (as appropriate)
 - iii. Conference agenda (if travel was conference-related)
 - iv. Paid airline receipt (as appropriate)
 - v. Meal receipt(s) as allowable to member travel policy
 - vi. Other relevant documentation related to member travel
- 6. Documenting Supply purchases related to program outcomes
 - a. Host sites requesting reimbursement for supplies costs must meet the following documentation requirements
 - i. Itemized receipts for the supplies
 - ii. Purpose for each supply item
- 7. Documenting Contractual/consultant services
 - a. Host sites requesting reimbursement for contractual/consultant services must submit a copy of the contract or agreement with the individual or group.

E. HOST SITE MATCH DOCUMENTATION REQUIREMENTS

- 1. Documenting Personnel and Benefits

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- a. Host sites using personnel as a source of match must meet the following documentation requirements.
 - i. Annual certification of salary and benefits that include
 1. Written on institution letterhead
 2. Hourly rate to be used to calculate contribution
 3. Calculation of hourly rate, as appropriate
 - ii. Monthly timesheets that
 1. Account for the staff person's total activity – not just time related to AmeriCorps.
 2. Are signed and dated by the host site supervisor and their direct supervisor for each month
 3. Represent the actual time spent on the ICAP grant, not an estimate.
 4. Are submitted within the first 5 working days of the month
2. Documenting Supervisor travel
 - a. Host sites using travel costs as a source of match must meet the following documentation requirements
 - i. Copy of the institution's travel policy
 - ii. Documented reason for travel
 - iii. Exact mileage and mileage calculation (as appropriate)
 - iv. Conference agenda (if travel was conference-related)
 - v. Paid airline receipt (as appropriate)
 - vi. Meal receipt(s)
 - vii. Other relevant documentation related to supervisor travel
3. Documenting Supply purchases related to program outcomes
 - a. Host sites using supplies costs as a source of match must meet the following documentation requirements
 - i. For items purchased by the host site
 1. Itemized receipts for the supplies
 2. Purpose for each supply item
 - ii. For donated items from the institution or community
 1. Completed in-kind form
4. Documenting Contractual/consultant services
 - a. Host sites using contractual/consultant services as a source of match must meet the following documentation requirements
 - i. Trainers, evaluators and other may donate time to your ICAP project instead of entering into a contract. Host sites must submit an in kind form or a signed letter from the consultant with the following items
 1. Services provided
 2. Hours and date they provided those services
 3. An hourly charge or flat fee, whichever they normally charge. This charge should be based upon their normal service fee and should be able to be found on other places like their website or be in line with similar services.

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4. Any mileage or other expenses incurred relevant to the training
 - ii. Host sites purchasing trainers, evaluators, and other consultant time must submit the contract or agreement with the individual or group.
5. Documenting Other program costs
 - a. In-kind media of your ICAP project or program
 - i. A completed in-kind form or signed letter from the media agency that includes the following
 1. Brief description of services provided
 2. Total value of service and calculations, as appropriate
 3. Copy of advertisement or media
 - b. In-kind space (office, full time member housing, or other applicable space)
 - i. A completed in-kind form or signed letter from the organization providing the space that includes the following
 1. Value of the space based on certified, independent appraisal of the fair market value of the space