

Iowa College AmeriCorps Program

Budget Instructions

BUDGET CATEGORIES

The following budget categories encompass how host sites may use available Iowa College AmeriCorps Program funding. A list of unallowable expenses is listed later in this document.

A. Member Professional Development

All allowable professional development expenses must be relevant to the program design and/or individual AmeriCorps member service. Funding is distributed by Iowa Campus Compact based on the number and type of positions you are awarded. Host sites must use the entire value of the full time member professional development for the full time member. Host sites may distribute the part-time member professional development funds to one or more part-time members.

- 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)
- Fees to host a speaker, trainer, or facilitator

B. Day of Service Funding

Funding to plan, coordinate, or implement a new or existing day of service project. ICAP members should participate in the project. Food to feed volunteers, ICAP members, or others is an unallowable expense. Day of service projects are not required to be designated CNCS National Days of Service.

C. Member recognition

Funding to recognize ICAP member service. Food to feed volunteers, ICAP members, or others is an unallowable expense. Examples may include;

- Supply costs to display pictures from your projects in public presentations/at schools
- Supply costs to prepare a public display of members in action for local mall, city hall, libraries, etc.
- Give T-shirts, pins, and certificates, etc.
- Give members a book or manual related to volunteering and/or community change

D. Personnel Time

Staff time to direct the project, supervise members, or otherwise directly contribute to the ICAP members term of service.

E. Other

- In-kind media of your ICAP project or program.

- In-kind space
 - AmeriCorps member office space
 - Member housing benefit

BUDGET WORKSHEET

- A. Item. List specific items or people. Be as specific as possible.
 - i. Example: “Meal Packaging Kits” or “Assistant Director Justin Ellis”
- B. Calculation. Provide a calculation with units on the total costs. If you are unsure of the number then include “approximate.”
 - i. Example: “(((\$50 conference registration fee + \$100 hotel + \$25 per diem) x 5 members) + (approx. 250 miles x \$0.50 College Reimbursement Rate) = \$1000” or “15% x \$35000 annual salary = \$5250”
- C. IACC Costs. List the amount of funding you expect IACC to cover for the specific cost.
- D. Host Site Costs. List the amount of funding you expect to contribute in this specific category. Funding can be cash or in kind.

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.
 - 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.

PROHIBITED USE OF FUNDS (45 CFR §§ 2520.65)

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.

UNALLOWABLE USES OF PROFESSIONAL DEVELOPMENT FUNDS

- Costs incurred prior to the award
- Any prohibited activities outline in this document
- 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)

PROGRAM INCOME

- A. **General.** Income, including fees for service earned as a direct result of the award-funded program activities during the award period, must be retained by the recipient and used to finance the award's non-CNCS share.
- B. **Excess Program Income.** Program income earned in excess of the amount needed to finance the recipient share must follow the appropriate requirements of 2 CFR Part 200 and be deducted

from total claimed costs. Recipients that earn excess income must specify the amount of the excess in the comment box on the financial report.

- C. **Fees for Service.** When using assistance under this award, the recipient may not enter into a contract for or accept fees for service performed by members when:
- a. The service benefits a for-profit entity,
 - b. The service falls within the other prohibited activities set forth in these award provisions, or
 - c. The service violates the provisions of 42 U.S.C. § 12637 – Nonduplication and Nondisplacement.