

VOLUNTEER IOWA GUIDELINES FOR FINANCIAL MANAGEMENT

OVERALL

- Organizations’ policies may have different names than those referenced along the right-hand side, but the governance should encompass the same principles.
- Program share of costs could be noted in IowaGrants as grantee share, match, local share, or program costs. Any of the terms is accurate.
- The organization’s ledger should accurately attribute all claimed costs to both the federal and match shares, including admin costs.
- Programs are expected to submit claims monthly unless an alternate reporting period is approved. Programs should submit a claim even if they are not claiming federal share, they should submit a zero claim that reports the grantee/match share only.
- Agencies/organizations will not be allowed to file claims seeking federal reimbursement without providing match. Volunteer Iowa would like to have agencies/organizations provide match at the same rate as they are requesting reimbursement; however, we understand that that is not always possible. If you are not meeting your match, provide an explanation in the comment section on the claim.
- For additional information on financial management please read the *Weekly AmeriCorps State Update* and attend annual financial trainings.

FEDERAL EXPENDITURES

Category	Items needed for backup	Policies
Personnel (salary)	<ul style="list-style-type: none"> • Time sheets with original signature and date from staff member and his/her supervisor* • Payroll documentation from same period(s). The time sheets should clearly show the hours dedicated to grant activities. 	<ul style="list-style-type: none"> • Contract/Procurement Policies • Employee Timekeeping Policy • Benefits/Payroll • Cost Allocation Policy
Benefits (staff)	<ul style="list-style-type: none"> • The time sheet must account for the staff person’s entire time, not just AmeriCorps time. • Payroll and benefits should be able to be tracked from federal and match to actual costs. On federal and match side you should have a cost code assigned specifically for each grant cost. If you need assistance on how to set this up, please let the Grants Compliance Officer know. • Vacation/Sick/PTO should be split on a reasonable basis, not charged 100% to the AmeriCorps grant. • Time sheet information should also indicate whether staff are paid a salary or an hourly wage. • Agency/organization timekeeping policy <p><i>*If the Executive Director is on the grant and she/he does not have another person to sign his/her timesheet, or she/he typically does not keep a timesheet, except for the purposes of this grant, we can discuss the need for two signatures. All other cases will require two signatures unless a written exception is obtained from Volunteer Iowa.</i></p>	
Travel – staff and member	<ul style="list-style-type: none"> • Agency/organization policies governing travel and meals. Policies should include details about what organizations will do if cancellations occur. • Exact mileage should be provided in the form of a travel log. 	<ul style="list-style-type: none"> • Employee Travel Policy/Policies

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<p>Training – staff and member</p>	<ul style="list-style-type: none"> • All meals should be reimbursed in accordance with organizational policies and treated consistently. The amount of the meal should align with your organizations meal/travel policy. <i>*You cannot claim a meal that was provided as part of a conference, even if you didn't eat said meal. For example, if the conference you attended provided continental breakfast, and you decided to meet someone for coffee and a bagel instead, that expense would be out-of-pocket. Same thing if you were not at a conference and your hotel provided breakfast and you went out for breakfast instead. That breakfast would not be covered. Eating the meal that is provided BY the conference is allowed.</i> • Purpose for the travel should be explained. • Attendance at a conference or training - we need an agenda, or the claim should explain connection of cost to the grant. Registration receipts are required. • Airfare - we need the receipt for payment. A printout showing that you have booked a flight is not sufficient, it must be a receipt showing the cost of the flight was paid. • Meals, food, and beverages are unallowable because they are viewed as entertainment by AmeriCorps unless: 1) a staff or member is in travel status as defined by your program policies, 2) if members are participating in a training that is six hours or more and supported by an agenda and sign in sheet, or 3) food costs are expressly included in your approved AmeriCorps budget narrative. Meal costs for staff meals (“working lunch”) in domicile are not allowable. • For overnight stays, we will need the actual hotel bill, showing it was paid. • No travel expenses can be reimbursed by Volunteer Iowa until they have been paid by the agency/organization. If, for some reason, this would cause a hardship for your agency/organization please contact your program officer. • Reasonable and actual out-of-pocket expenses incurred while traveling to a scheduled meeting are allowable when the travel will provide a direct benefit to the awarded program. Receipts are always required, and costs must be in line with your agency’s or organization’s policy. • Guest meals and travel costs are not allowable. • Mileage reimbursed in accordance with organizational policy. Rental car reimbursements based on rental costs and gas receipts, not mileage. • Alcoholic beverages are <i>not</i> allowable on federal grants (match or federal share). • Entertainment is also not an allowable expense. This would include purchasing meals for others. • The same restrictions and rules for meals, travel and hotels govern members as well as staff. • All general purchases for training expenses (i.e. – notebooks, name tags) require receipts. The amount of the expenses must be reasonable and in line with the size of the event. 	<ul style="list-style-type: none"> • Employee Meal Reimbursement Policy
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	<ul style="list-style-type: none"> Lunches as an integral part of a training that is six hours or longer are allowable if there is an agenda and sign in sheets to support the expense. Snacks and breakfast are not allowable. If you are hosting a multi-day event and attendees are staying overnight, members are in travel status and therefore, breakfast may be provided. Again, agenda and sign-in sheets will be required for each day. 	
Equipment	<ul style="list-style-type: none"> In general, AmeriCorps grants do not have this grant line open. Expenses in this line must exceed \$5000, be pre-approved and appear in the awarded budget. 	<ul style="list-style-type: none"> Procurement Policies
Supplies	<ul style="list-style-type: none"> Member gear or other supplies generally require a receipt. Provide a copy of that receipt. If there are other items on that receipt not attributed to the grant, those expenses must be removed or clearly broken out so that it is apparent you're claiming just what it is used by the AmeriCorps staff and members. It is a good idea to talk about any large quantity of supplies you intend to purchase in the grant application. In general T-shirts or other promotional items (including candy) for giveaways at events are not allowable costs. If you are organizing an event and need something to help identify the volunteers that will be assisting you consider reusable name tags, before just automatically ordering t-shirts. T-shirts in small quantities are expensive, and for these purposes should be logoed with the appropriate National Service logo. (THIS IS NOT THE SAME THING AS MEMBER SERVICE GEAR) Any single item expenditures of \$1000 or more must be listed individually and listed specifically on the approved budget. Purchases of electronics (for example computers, tablets and/or laptops) should be included in the budget. If your organization has an electronic replacement plan to replace computers/laptops (whatever type of device that might be) every three years, you should include those costs in your budget. Devices purchased with grant funds must be used 100% for AmeriCorps. If staff are not 100% on the grant, organizations should reconsider using grant funds to make purchases like this. If you did not specifically include it in your budget, and still need to make the purchase, please contact your program officer prior to any purchase. If you are purchasing anything for which the purpose of the item is not clear or could be questioned, you should document the purpose of the supply. Shared supplies (e.g., copier paper, toilet paper, pens, etc.) should be attributed appropriately and consistently –across all funding sources or included in administrative share. 	<ul style="list-style-type: none"> Petty Cash Policy Cost Allocation Plan Employee Purchase Policy Organizational Credit Card Policy Cost Allocation Policy
Contractual/ Consultant Services	<ul style="list-style-type: none"> If you have a consultant or a contract with someone to provide a service with your agency/organization, please provide a copy of the agreement to us in one of your first claims. Amendments to contracts should be retained and provided in the following claim. 	<ul style="list-style-type: none"> Procurement Policies Contracting Policies

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	<ul style="list-style-type: none"> • Contracts with trainers might include travel expenses and training costs or just a per/day expense. You should have a written agreement that outlines the scope of the service and the amount you have agreed to pay. Invoices should include be detailed enough for you to track billable services and the amount paid. • Host site should provide a statement of hourly wages, including benefit costs or an annual salary cost for each site supervisor. Site supervisors who are contracted to provide services through a Host Site Agreement should provide monthly statements of services provided under the signed agreement, along with total hours served. Contractors that serve as site supervisors are not required to have NSCHC background checks. 	
Evaluation	<ul style="list-style-type: none"> • You should provide the invoice that includes the payee’s name, address, and signature, as well as scope of services for which they’re seeking payment. Generally, you would have a contract or written agreement in addition to an invoice. 	
Other Program Costs	<ul style="list-style-type: none"> • Costs must be treated consistently – you cannot bill AmeriCorps directly for a cost that you charge to admin or do not charge to another program. • This is also the category where many grantees charge background checks. Just make sure you’re able to clearly account for each check individually if you ran several checks all at once. • The Volunteer Iowa Monitoring and Support fee invoice serves as documentation for 2% of the total of sections I and II should be budgeted and claimed in Other Program Operating Costs. • Recruiting costs, including costs to attend recruitment events, advertising for AmeriCorps staff or member openings, and tabling items should be supported by receipts and invoices. If the organization is paying recruitment/referral bonuses, this should be supported by a policy. • Housing reimbursements to members should be supported by an organizational policy that aligns with Volunteer Iowa guidance. Documentation, as required in the policy, should be provided. • Copier lease costs are often added in this category, again costs should be attributed to all programs, not just AmeriCorps. • Printed items charged to the grant need to follow the AmeriCorps branding guidelines. • Postage paid should encompass only that portion that is attributable to the grant activities. For example, if your agency purchased a roll of stamps, but only 45% of the roll was used for grant activities, only 45% of the cost should be billed to the grant. • Phone/Internet costs can be billed in this line if you can attribute the cost to an individual that works on behalf of the grant. This can include a cell phone. If your agency/organization has a cell phone reimbursement policy, we would also need a copy of that policy as well. 	<ul style="list-style-type: none"> • A variety of policies could cover expenses in this area.

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	<ul style="list-style-type: none"> Accounting, utilities, insurance, maintenance, audit, office space and other shared expenses should be covered in the admin fee that is provided in the grant. While these could be broken out and paid individually, it can be complicated and should receive approval. <i>Some costs that cannot be attributed or that are not attributed according to the organizational policies, can be included in the "Admin" cost line.</i> 	
<p>Member Living Allowance</p>	<ul style="list-style-type: none"> Documentation of each members' pay per pay period, including payroll deductions, and for each period in the month or audit period. The amount of living allowance paid should align with the amount stated in the Member Service Agreement, as should the start and end dates of the payments made to the members. Any payments prior to or after the dates in the Member Service Agreement should not be charged to the grant unless there is a signed amendment to that member's service agreement. Gift cards cannot be used or issued to members for any purpose, including member living allowance or the purchase of specific items during the term of service. If the member has been suspended, the living allowance will also be suspended. It is important that program management communicate with financial management staff so the living allowance can be suspended in a timely fashion, particularly in the case of a suspension for disciplinary reasons. Member pay should be within the established minimum and a maximum for member living allowance as provided in the NOFO. Member pay rate should not vary during the course of the term. Member retention and/or completion bonuses should be included in the budget and supported by an organization policy. Contact Volunteer Iowa for guidance on bonus policies. All members doing the same service activities and serving the same term must receive the same living allowance per pay period (members serving a second term can receive more, if ALL members serving a second term are receiving a higher living allowance). Members doing the same activities and not in the same slot type is not allowed. Member Position Descriptions (MPD) should have significant differences between different slot types. This can be accomplished by defining dosage and/or duration of activities. Guidance on this can be found in the NOFO and in the Program Director Manual (in the Member Management section) For more information on member timekeeping please see the <i>AmeriCorps Timesheet Check Process</i> resource available on the VolunteerIowa.org website 	<ul style="list-style-type: none"> Member Timekeeping Member Service Agreement
<p>Member Support (Member Health Care, FICA, Workers' Comp)</p>	<ul style="list-style-type: none"> The billing for members' workers comp insurance. Copy of worker's comp plan, if needed to show costs attributable to AmeriCorps versus other programs. The billing for member health care for the audit period Member FICA costs for the audit period 	<ul style="list-style-type: none"> Member Benefits Policy

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	<ul style="list-style-type: none"> Any other costs (provide a copy of any specific bill and explanation if necessary) 	
Admin	<ul style="list-style-type: none"> General support costs for items such as: executive staff, space, utilities, insurance, depreciation, maintenance, accounting, audit, office supplies, and other ongoing costs that agency/organization's incur to support the AmeriCorps program. Admin costs should be charged consistent with other programs. Admin costs should be charged in accordance with the approved budget in eGrants. Organizations with a federally approved indirect cost rate must apply that to the AmeriCorps budget and should follow their cost basis to calculate admin costs each month. Organizations without a federally approved indirect cost rate generally utilize the Fixed Rate method as described in the RFA. In this case, programs total the federal share of costs from Section I and II of the budget each month, multiply by 0.0526 to calculate the program share. No documentation is needed for this category. Admin costs should be included on each claim. Note: 2% of the budgeted total of federal share of sections I and II will be billed by Volunteer Iowa as a grant management-assessment. Fixed-cost grants will be billed the 2% fee based upon the total grant awarded. Organizations without a federally approved indirect cost rate, calculate the grantee share of admin by taking the total share of costs (grantee and federal) from Section I and II of the budget and multiply by 0.10. No documentation needed and costs should be included on each claim. Federal admin received by the program should be included in the ledger. If the organization chooses not to include the match admin attributed to the grant, there should be a note to the ledger added at closeout. 	<ul style="list-style-type: none"> Organizational Administration Policy
Income	<ul style="list-style-type: none"> Grantees are required to report unexpended program income on the FFR. Volunteer Iowa expects that program income is expended as it is earned/received. Programs cannot claim federal funds until the balance of the program income has been spent. Programs do not report income on the claim form, only report as the cost is incurred. 	

TRACKING IN-KIND MATCH (Grantee Share)

- Organizations should track in-kind within the financial system. If an organization does not want to track in-kind donations through their financial system, the organization must have a written and approved policy to allow tracking by some other means, such as a spreadsheet. This spreadsheet should be included in with the program's monthly claims, FFR and financial desk audit(s) and any other financial reporting.
- Programs should have a process to consistently collect and maintain information regarding in-kind donations and they should develop internal controls that ensure a similar review is performed for in-kind documentation as for all other invoices and vouchers.

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- Match requirements for AmeriCorps programs, including information on not being able to meet the match requirements can be found in the Program Manual in the Fiscal Oversight and Management Section.
- At the end of the grant year the match percentage (budgetary match) must meet or exceed (overmatch) the match percentage that was pledged in the approved application.
- Match documentation standards are the same as for federal share. **A cost that is not allowable as federal share is not allowable as match.**
- Any donation and its value should be entered into the general ledger as income and an expenditure.
- Valuation is critical with regard to in-kind contributions. The value of each contribution must be documented, including the calculations involved (if applicable). If the value for a contribution is not readily determinable, a simple estimate will not suffice. Estimated amounts signify a lack of documentation for actual values and are likely to be disallowed. In addition, donor-assigned values must be verified as reasonable by the program. All donations should use fair market value to determine the worth of the donation and the person/organization making the donation should assess the value. In-kind contributions must be necessary, reasonable, in the approved budget and allocated.
- Obtain written acknowledgement from the donor (individual or organization) to include:
 - Name and signature of donor
 - Date and location of donation
 - Detailed description of contributed item or service
 - Estimated value of contribution, how value was determined, who made the determination
 - Whether the contribution was obtained with Federal funds

Category	Items needed for backup
Personnel Benefits	<ul style="list-style-type: none"> • You need to supply the hourly wage or salary (with or without benefit costs depending upon how you included it in the budget narrative) for each person included as grant match. This can be a copy of pay stub or a letter from the donating organization on their letterhead. • The time sheet must account for the staff person’s total activity – not just time related to AmeriCorps. • Signed and dated time sheets for each time period are also required. • Timekeeping should align with the agency/organization’s policy. • Time sheets should reflect the ACTUAL time spent on program activities, not an estimate or budgeted amount.
Travel	<ul style="list-style-type: none"> • If an individual from your project plans to travel to a meeting or training, you must first determine if it is <i>reasonable and necessary</i> and included in your approved budget. If you agree that it is, then you must determine the source(s) of the funding. If the funding is not an issue, then you need to document: <ul style="list-style-type: none"> ○ Copy of the agency/organization that provided the donation travel policy ○ Reason for travel ○ Exact mileage and mileage calculation.

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Equipment	<ul style="list-style-type: none"> ● If your program receives a donation of equipment (new or used) that has a fair market value of \$5000 or more there are a couple of important things to consider. <ul style="list-style-type: none"> ○ Was it in your budget? If it was <u>not</u> in your budget is the equipment <i>necessary and reasonable</i> for your current project (not the one you're planning on for next year)? If you determine it is necessary and/or reasonable for this year's activities, you must request and receive a budget amendment to include it as match. If you determine it is necessary and reasonable, see the next bullet. ○ If it was in your budget, was the equipment purchased with <i>federal funds</i>? If yes, you must make sure that the program that provided those federal funds allows equipment that was purchased with its money to be transferred to another federally funded program. If the equipment is free to be donated to you, talk with your Program Officer for next steps. Make sure that you have all the necessary documentation listed above.
Supplies	<ul style="list-style-type: none"> ● The donation of supplies requires the same steps as equipment above. <ul style="list-style-type: none"> ○ First, are the supplies being donated <i>reasonable and necessary</i>? And was it <i>included in your budget</i>? ○ If yes, then you must ensure the purchase of the supplies was not by <i>federal funds</i> that have limitations. Once that hurdle has been cleared, then it becomes more about documenting and tracking. ○ Make sure you've documented the items required above. ○ If you are sharing supplies within an agency/organization, make sure you're clear on cost allocation.
Contractual/ Consultant Services	<ul style="list-style-type: none"> ● Contractors acting as site supervisors, trainers, evaluators, and other professionals may donate time to your program instead of entering into a contract. As with other professional services they need to provide an accounting of the: <ul style="list-style-type: none"> ○ Services provided ○ Hours and date they provided those services ○ An hourly charge or a flat fee, whichever they normally charge. This charge should be based upon their normal service fee and should be able to be found other places like their website or be in line with similar services. ○ Any mileage or other expenses they incurred ● Contractors serving as site supervisors should understand these concepts: <ul style="list-style-type: none"> ○ Unless a site supervisor is providing a day-long training, there is no reason why a site supervisor should spend 8 hours/day supervising a member(s). ○ In general, site supervisors should not spend more than 10-15% of their time providing supervisor to member(s).

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	<ul style="list-style-type: none"> ○ If a site supervisor is expending more time than 10-15% supervising members, the program should evaluate the situation to determine if the member may not be the right fit for that site or if the site supervisor is inaccurately reporting their time. ○ Hours in which the site supervisor is doing their work alongside the member(s) does not count as site supervision. Only time where the supervisor is providing instruction, guidance, feedback, recruiting/interviewing potential members, data collection, or reporting directly to or related to the member should be counted. ● The donation should meet the <i>necessary and reasonable</i> test.
Other Program Costs	<ul style="list-style-type: none"> ● In-kind media - If you have a source that is providing your organization with free advertising each month or each quarter, or you have someone that is volunteering to update your website, provide an invoice on the letterhead that shows the value of that service, the date of the services, and a copy of the ad or a screen shot of the website. Keep copies in your grant files as well. REMEMBER: In general, according to OMB § 200.421 promotional activities are not allowable costs under federal awards. ● In general, volunteer hours cannot count as match unless the volunteer is providing a Professional Service, such as accounting, graphic design, etc. ● Professional services, for example accounting services, again provide a copy of an invoice on the service provider's letterhead with the date, the value of the services and a brief explanation of the services provided, e.g., monthly payroll for June 2016. ● In-kind space – value is required to be based upon a certified, independent appraisal (licensed real estate appraiser) of the fair market value of the space. ● Other types of Program Costs would include services like copying and printing, long distance telephone calls, equipment rental, postage, and other services not previously listed. Donated services for specialized services that are required to carry out the Project should be valued at a rate equivalent to that rate ordinarily paid for work in your organization. If you do not have anyone performing similar work, the rates will be consistent with those ordinarily paid to do similar work.
Cash Donations	<ul style="list-style-type: none"> ● Specified amount of money dedicated to the Project. Funding flows through the accounting system as credits and debit. ● Again, donations are not recorded when received, but rather when they are used.

- [Link](#) to Budget Development training provided by CNCS:
- [Link](#) to example In-Kind Tracking form
- Federal Regulations governing accounting requirements for AmeriCorps grants – 2 CFR Part 200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS
- [Link](#) to Financial Management training by Volunteer Iowa
- [Link](#) to Financial Management training slides
- State of Iowa Policy 230.800 regarding Holiday and Religious Decorations