

Non-Allowable Expenses By the North Iowa Children's Alliance Board

POLICY: Establishes the proper use of funds, and what the Board does not pay for.

Procedures:

Grant funds cannot be used to supplant other federal, state or local funds supporting existing programs or activities (i.e. child care assistance or subsidy to eligible recipients).

Grant funds cannot be used for construction, renovation or land acquisition.

Grant funds cannot be expended for the payment of real estate mortgages or taxes; dues to organizations or federations; costs for social activities not related to the purpose of this program; costs related to political activity; interest costs, fines, penalties, lawsuits or legal fees; contingencies such as pending litigation possible liabilities, etc.; and contributions and donations.

Grant funds cannot be used for the purchase of fixed assets such as automobiles, computer equipment, or fixtures unless such purchases have been specifically approved by the Board during or after the contract negotiation period of this grant award process.

Other Items not allowable either as direct or indirect costs

- Alcoholic beverages
- Audit services
- Bad debts
- Bonding costs
- Entertainment
- Fines and penalties
- Food
- Fundraising and investment management costs
- Clothing
- Signs promoting the Agency
- Other personnel attending ECI activities
- Costs of agency sponsored conventions, meetings, or other events related to other activities of the agency
- Costs of promotional items - signs, banners, clothing.
- Costs of advertising and public relations designed solely to promote the agency
- Memberships, subscriptions, and professional activities (i.e. memberships in

business, technical, and professional organizations; civic, and community, social organizations; or lobbying organizations.)

- College classes and state licenses unless prior authorization from the Early Childhood Board has been given.

ByLaws Reference(s): NA

Effective Date: 2/7/2022

Approved by: Board Minutes: 2/7/2022