

Academy will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. **SciTech Academy** will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

- J. **Employee Sanctions.** Any **SciTech Academy** employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION - PERSONAL SERVICES EXPENSES AND REPORTING

- A. **Compensation – Personal Services.** Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:
 1. Is reasonable for the services rendered and conforms to the established written policy of **SciTech Academy** consistently applied to both federal and nonfederal activities; and
 2. Follows an appointment made in accordance with **SciTech Academy's** written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, **SciTech Academy** must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside **SciTech Academy** for non-organizational compensation.

- B. **Compensation – Fringe Benefits**
 1. During leave. The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:
 - a) They are provided under established written leave policies;
 - b) The costs are equitably allocated to all related activities, including federal awards; and
 - c) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by **SciTech Academy**.
 2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with **SciTech Academy's** accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar

employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that **SciTech Academy** follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of **SciTech Academy**.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of **SciTech Academy**.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on **SciTech Academy's** part; or circumstances of the particular employment.
- C. **Insurance and Indemnification.** Types and extent and cost of coverage are in accordance with **SciTech Academy's** policy and sound business practice.
- D. **Recruiting Costs.** Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with district cost accounting practices and district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. **Relocation Costs of Employees.** Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with **SciTech Academy's** reimbursement policy.
- F. **Travel Costs.** Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in **SciTech Academy's** non-federally funded activities and in accordance with **SciTech Academy's** reimbursement policies.
- Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by **SciTech Academy** in its regular operations according to **SciTech Academy's** written reimbursement and/or travel policies.
- In addition, when costs are charged directly to the federal award, documentation must justify the following:
1. Participation of the individual is necessary to the federal award; and
 2. The costs are reasonable and consistent with **SciTech Academy's** established travel policy.

