

Subject	Idaho Commission on Aging Policy for Title III: Equipment, Supplies, Maintenance, & Buildings, Alterations or Renovations		No.	Draft
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Acronyms:

AAA – Area Agency on Aging

ICOA – Idaho Commission on Aging

OAA – Older Americans Act

SUA – State Unit on Aging

Purpose:

This policy establishes requirements regarding costs incurred for building and equipment maintenance, building, alterations or renovations, and equipment purchases supported or purchased by OAA Title III funding in accordance with 45 CFR 1321.9(c)(2)(xv), 2 CFR Part 200, and 45 CFR Part 75.

Scope:

This policy applies to the Idaho Commission on Aging (ICOA) and all Area Agencies on Aging (AAAs).

Policy Statement:

ICOA and AAAs shall ensure that all costs associated with alterations or renovations, utilities, insurance, security, necessary maintenance, janitorial services, repair, and upkeep (including the acquisition or replacement of equipment) are managed in compliance with all applicable federal regulations. All expenditures must meet allowable requirements and must support the efficient operation, safety, and integrity of facilities and equipment used for Title III programs and services.

Definitions:

- **Altering or renovating** – as used in this part, means making modifications to or in connection with an existing facility which are necessary for its effective use. Such modifications may include alterations, improvements, replacements, rearrangements, installations, renovations, repairs, expansions, upgrades, or

additions, which are not more than double the square footage of the original facility and all physical improvements.

- **Multipurpose senior center** – as used in the Act, means a community facility for the organization and provision of a broad spectrum of services, which shall include provision of health (including mental and behavioral health), social, nutritional, and educational services and the provision of facilities for recreational activities for older individuals, as practicable, including as provided via virtual facilities; as used in 45 CFR 1321.85, facilitation of services in such a facility.

General Requirements:

1. Costs are only allowable to the extent not payable by third parties through rental or other agreements; AAAs and ICOA should strive to enter into lease agreements where the Lessors are responsible for maintenance costs where feasible and more cost efficient.
2. Construction and acquisition activities are allowable under the OAA only for multipurpose senior centers. The Idaho State Plan does not permit these activities under the Title III funding. The AAAs may request support for minor activities through the State General Nutrition Funding.

Building and Equipment Maintenance:

1. Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable in accordance with 2 CFR 200.452.
2. Costs must be allocated proportionally to the benefiting grant program. The AAA must have an allocation plan in place to allocate costs. The allocation plan must meet GAAP accounting standards in determining benefit to the grant program and must be applied consistently across programs.

Alterations and Procedures:

1. Altering and renovating activities are allowable for facilities providing direct services with funds provided as set forth in 1321.85, 1321.89, and 1321.91 subject to Federal grant requirements under 2 CFR Part 200 and 45 CFR Part 75. The AAA must have explicit permission from ICOA to provide direct services under the act and to request altering and renovating activities through the Area Plan process. Direct services are not permitted by ICOA under 1321.87 Nutrition Services.
2. Altering and renovating activities are allowable for facilities used to conduct area plan administration activities with funds provided as set forth in paragraph 45 CFR

1321.9 (c)(2)(iv)(B) of this section, subject to Federal grant requirements under 2 CFR Part 200 and 45 CFR Part 75.

3. Prior approval by the Assistant Secretary for Aging does not apply.

AAA Equipment Purchase Procedures:

1. AAAs planning to spend OAA Title III grant funds for equipment must include only allowable costs in their annual budget for ICOA review and approval.
 - a. If an unplanned need for purchase of equipment emerges the AAA should notify the ICOA. ICOA will determine if an budget modification is required.
2. The AAA must complete the Large Purchase Form and submit to ICOA for approval on every equipment purchase of over \$10,000 per unit. There must be a justification for the purchase.
3. AAAs must retain records for equipment and property for a period of three years from the date of final disposition. To maintain accurate records on property or equipment the records should include the following:
 - a. Description of the property/equipment include making/model
 - b. Manufacturer's serial number or other identification number
 - c. Source of the property including Grant Award number
 - d. Who holds the title
 - e. Acquisition date
 - f. Cost of the property
 - g. Location of the property
 - h. Percentage of Federal, State, and local funds used in the purchase
 - i. Use and condition of the property
 - j. Disposition data, including the date of disposal and sale price. Disposition must be conducted in accordance with 2 CFR Part 200.
4. AAA must utilize the equipment solely for the authorized program or project purpose as long as it is needed. When the equipment is no longer needed for the original program or project, the AAA must use it for other programs that are currently or previously approved by ICOA. The AAA must notify ICOA of a change in purpose via written communication.
5. Costs must be allocated to the benefiting grant program specifically if designated to one program.