

Juvenile Programs and Interventions Program and Financial Guidebook



Grant Programs Community-based Juvenile Services Aid Juvenile Services Commission Grant Program

October 2023

NEBRASKA

Good Life. Great Service.

COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

Contents

PROGRAM MANAGEMENT	3
<i>Use of Funds</i>	3
<i>Project Change Requests</i>	3
<i>Annual Grant Activity Reporting Requirements</i>	3
<i>Individual Level Data Requirement</i>	3
<i>Program Surveys and Assessments</i>	4
Juvenile Case Management System	4
<i>Program Registration and JCMS User Certificates</i>	4
<i>Data Reporting Requirements</i>	4
<i>JCMS Training Guides</i>	5
<i>Required Variables</i>	5
<i>Missing Data Reports</i>	5
<i>JCMS Technical Assistance</i>	5
Nebraska Crime Commission Program Monitor with Grantee	5
FINANCIAL MANAGEMENT	6
Budget Change Request	6
<i>Budget Change</i>	6
<i>Grant Contact Changes</i>	6
AmpliFund System	6
<i>AmpliFund Users</i>	6
<i>AmpliFund Technical Assistance</i>	6
Financial Reporting in AmpliFund	7
<i>Expenses</i>	7
<i>Payment Request</i>	7
<i>Personnel Time Attestation</i>	7
Withholding and Suspension of Funds	7
Availability of Funds	8
Obligation of Funds	8
Expenditure of Funds	8
Procurement	10
Allowable Expenses	10
<i>Personnel</i>	10
<i>Travel</i>	10
<i>Operating Expenses</i>	12
<i>Sub-Awards</i>	14
Grantee Financial Accounting	15
<i>Accounting System</i>	15
<i>Commingling of Funds</i>	16
<i>Recording Financial Activities</i>	16
<i>Budgeting and Budget Review</i>	16
<i>Reporting Irregularities</i>	16
<i>Supplanting</i>	16
<i>Grantee/Subgrantee Retention of Records</i>	17
<i>County/Tribe Sub-awards and Contracts</i>	17
Nebraska Crime Commission Financial Monitor with Grantee	18
Misuse of Funds	19
<i>Penalties</i>	19
Closeout of Awards	20
<i>Fund Reconciliation and Final Payment Request</i>	20
<i>Failure to Remit Funds Owed</i>	20
Deobligation Management Plans	20

Introduction

This guide was created to assist with the implementation of projects funded by Community-based Juvenile Services Aid and Juvenile Service Commission Grant Programs distributed by the Juvenile Programs and Interventions division of the Nebraska Crime Commission. The information contained within will be a tool to utilize throughout the project period in conjunction with the Special Conditions and the grant application instructions, outlining all grant requirements. Please take the time to thoroughly read the guide and ensure that others within the program who have oversight of the grant also read it and have it available. Updates could occur during the project period, at which time notification will be sent and the most current version will be available on the Nebraska Crime Commission website.

As referred to in the guidebook, a grantee is the direct recipient of a grant award directly from the Crime Commission. A subgrantee is an entity that receives a sub-award from the direct grant recipient of the award to implement programs with Community-based Aid or Juvenile Services grant funds. For multi-county/tribe applicants, the grantee is the Lead County/Tribe.

PROGRAM MANAGEMENT

Use of Funds

Grant funds are to be used only for the allowable purpose stated in the approved grant application. Alternations must be approved by the Grant Administrator prior to the change taking place through submission of a Project Change Request.

Project Change Requests

The grantee must submit a project change request when there is a need to alter the scope of programs and services funded in the approved grant application. All project change requests need to be approved prior to any change taking place. Request for reimbursement will not be allowed for any changes made prior to approval from the Grant Administrator. To request a project change, submit a Project Change Request Form to the Grant Administrator. The form can be found on the [Juvenile Programs and Interventions Division Page](#) under "Grant Management Resources and Forms." If an approved project change request also requires a budget change, grantees will need to complete a budget change form as detailed below.

Annual Grant Activity Reporting Requirements

At the completion of each grant project year, grantees are required to submit an Annual Grant Activity Report. The report template will be included in the grant closeout materials and will be required to close out the grant and receive the final request for reimbursement of grant funds. The report will be due 45 days after the project period end date. Data from the JCMS will be provided to the grantees by the Crime Commission to disseminate to funded programs for review and to complete the JCMS data table section in the report. The fiscal year data will be sent to grantees by the end of July. A separate activity narrative will be included in the report for each program or service funded through the grant.

If a grantee receives multiple grants in the same project period (CB, EB, Supplemental EB, and/or JS), only one Grant Activity Report needs to be submitted for all grants. Include all grant numbers on the cover page, complete a separate program type table for each award, and provide one activity narrative for each program. The Annual Grant Activity Report Template can be found on the [Juvenile Programs and Interventions Division Page](#) under "Grant Management Resources and Forms."

Individual Level Data Requirement

To be eligible for grant funding, all recipients (grantees and sub-grantees) of Community-based Juvenile Services Aid and Juvenile Services Commission Grant Program Funds must report individual level data into the Juvenile Case Management System (JCMS) of youth served. System improvement programs not serving youth must enter program activity data. Grantees are responsible for ensuring all programs and sub-awards are complying with the data entry requirement. Failure to report required data can result in suspension or termination of grant funds.

Program Surveys and Assessments

The following program types must implement and administer required surveys and assessments to all youth served and submit to the Juvenile Justice Institute. Grantee is responsible for ensuring all sub-grantees are complying with the survey and assessment requirement.

- Prevention/Promotion Programs (Pre/Post EB-NE Assessment; Risk and Protective Factors at Intake)

Both paper survey/assessment tools and a link to the online version can be found on the Juvenile Justice Institute's [website](#). Each survey or assessment tool is password protected and grantees will receive that information from JJI.

The following program types are not required to implement and administer the survey or assessment tool, but the tool will remain available to any program who wishes to continue utilizing it.

- After School Programs (Pre/Post EB-NE Assessment)
- School Interventionist Programs (Pre/Post EB-NE Assessment)
- Mentoring Programs (Pre/Post EB-NE Assessment with Post Strength of Mentoring Match)
- Mental Health Programs (Pre/Post EB-NE Assessment)

Juvenile Case Management System

The Juvenile Case Management System (JCMS) will be utilized to enter individual level data of all youth participating in programs funded by the Community-based Juvenile Services Aid Program and Juvenile Services Program. This is also where system improvement program level data will be entered.

Program Registration and JCMS User Certificates

JCMS requires individual certificates assigned by agency and program type in order to access JCMS within the secure Nebraska Criminal Justice Information System (NCJIS) data portal. Prior to the beginning of the grant project period, grantees will register their program types to ensure proper program classification for program type access in JCMS. From this program registration, JCMS certificates will be created. Each individual entering individual youth data will need their own certificate. Updates to certificates and ongoing requests should be sent to the JCMS helpdesk at NCC.JCMSHelpDesk@nebraska.gov.

Data Reporting Requirements

Individual level youth data is required to be entered by every funded program or service serving youth. Data should be entered into the JCMS on an ongoing basis rather than waiting until the end of the project period. System improvement data is also required to be entered into the JCMS each quarter. If there is a funded program that had no activity, this needs to be entered into the screen in a text field (i.e., if training is funded and to be held in 2nd Quarter, the remaining quarters would need "N/A" or "No Training" in the "Name of Training" field).

Project leads are required to certify data quarterly using the "Certify by Quarter" report in the JCMS. This should be completed by the 15th of the month following the end of the quarter. Project leads can maintain their own quarterly reporting requirements for their programs and sub-awards in addition to this requirement. Resources on JCMS reports and data entry can be found on the Juvenile Justice Institute (JJI) EB-NE [website](#). Other reports and functionality useful to project leads include the "Demographic Report for County Leads" report and the "Case Summary by Date" report.

Project leads and funded programs are required to work with the Juvenile Justice Institute on JCMS training and quality assurance of data. If the Juvenile Justice Institute has reoccurring issues with any grantee or subgrantee prohibiting Juvenile Justice Institute from the ability to conduct a program evaluation based on required variables, the grantee or subgrantee may become ineligible for future funding.

JCMS Training Guides

The Juvenile Justice Institute has training guides and videos for data entry of individual youth data and quarterly grant narratives on their [website](#). For assistance or questions with data entry and training, please contact the [Juvenile Justice Institute](#).

Required Variables

Each program type has individual youth data variables that are required to be collected in order to effectively evaluate the program as required by Nebraska statute. The “*JCMS Reporting for Community-based Juvenile Services Aid Program: Required Variables*” document can be found on the [Juvenile Programs and Interventions Division Page](#) under “Juvenile Case Management System (JCMS).” Programs wishing to participate in a more in-depth program evaluation should continue to enter as many variables as possible into the JCMS (beyond what is marked as required).

Missing Data Reports

One month following the quarterly reporting deadline, the Crime Commission will release a missing data report for each program that indicates which required variables are missing for discharged cases over the previous four quarters. Missing data reports will be emailed from Kevin Dahlman through a ShareFile link.

Beginning with fiscal year 2022-2023 grants, programs are no longer required to access their missing data report. The missing data reports are a resource for project leads and counties to ensure required variables are being entered. **However, if a program has a significant number of missing variables at the end of the fiscal year, and the Juvenile Justice Institute has reoccurring issues with any grantee or subgrantee prohibiting the Juvenile Justice Institute from the ability to conduct a program evaluation based on required variables, the grantee and/or subgrantee may become ineligible for future funding.**

For questions regarding the missing data reports, please contact Kevin Dahlman and Kevin.Dahlman@nebraska.gov.

JCMS Technical Assistance

For technical assistance with JCMS, please contact the helpdesk at NCC.JCMSHelpDesk@nebraska.gov.

Nebraska Crime Commission Program Monitor with Grantee

The purpose of program monitoring is to ensure that the grant award is being used for the authorized purpose, in compliance with the state program and grant requirements, laws, and regulations, and the grant award performance goals are achieved. Program monitors will be used to discuss program implementation and alignment with best practices.

Program monitors could include, but not limited to, review of program performance and goals, review of curriculums and education materials, tours of facilities, review of JCMS data, and interviews with funded program staff. Project leads will be responsible for collaborating with the Crime Commission to arrange monitors with funded programs once notified by the Crime Commission that a monitor will be scheduled.

It is the expectation grantees perform program and financial monitors of their programs and sub-awards to ensure compliance with grant requirements.

FINANCIAL MANAGEMENT

Budget Change Request

Budget Change

If an approved project change requires a budget change, the grantee will submit a budget change form outlining how the budget needs modified in AmpliFund, providing updated line-item totals. The form can be found on the [Juvenile Programs and Interventions Division Page](#) under “Grant Management Resources and Forms.”

A budget change request may also be necessary without a project change request, such as moving funds from one line item to another to cover overage. A budget change form can be submitted without a project change request in these cases.

Grant Contact Changes

Lead Project Contact, Secondary Project Contact, Financial Contact, or Authorized Official changes will require the Personnel Change Form to be submitted to the NCC Grant Administrators. Please notify of any personnel changes as soon as possible.

AmpliFund System

The Crime Commission utilizes AmpliFund, an online platform for financial grant management. All requirements pertaining to the grant budgets and funding are conducted through AmpliFund.

AmpliFund Users

Each grant is required to have a Lead Contact as established on the grant application. If the agency is not already established within AmpliFund, this person will be named as the Organizational Administrator (OA) for AmpliFund. It is the responsibility of the Organizational Administrator to add or remove any additional users in AmpliFund. If the agency is already established within AmpliFund, the existing OA may create the Lead Contact in AmpliFund.

Changes in Lead Contact/AmpliFund OA

If there is a planned change in Lead Contact on the grant, the Personnel Change Form will need to be submitted to your Grant Administrator. If the change in Lead Contact is also the Organizational Administrator in AmpliFund, NCC will contact AmpliFund Support to request the change in AmpliFund. This is only for a change in the Organizational Admin, not additional users.

Delete User in AmpliFund

It is the responsibility of the OA to remove users from AmpliFund if they no longer need access to the grant in the system.

If the Lead Contact on the grant has an unplanned departure from the program, the Authorized Official or designee will notify the Grant Administrator via email with the contact information. Upon receipt of the communication, all user permissions for the user will be requested to AmpliFund Support to be deleted. A Personnel Change form will need to be filled out and returned with new Lead Contact information to update both the grant and AmpliFund access.

AmpliFund Technical Assistance

Users experiencing technical difficulties with AmpliFund can use the Help and Support icon (i) on Icon Toolbar in the AmpliFund system. Users can also submit a support ticket on the AmpliFund Support Site at support@ne-amplifund.zendesk.com.

Financial Reporting in AmpliFund

All financial entries and payment requests are to be submitted through AmpliFund. These are due the 30th of the month following the reported month.

Expenses

Grantees are required to report all expenses monthly, including sub-award and contract expenses, in AmpliFund. Expenses are to be entered monthly, based on actual detailed invoices. Expenses are required to be entered to request a payment.

Payment Request

Submission of payment requests are required monthly unless other arrangements have been made with the Grant Administrator. Invoices are due on the 30th of the month following the month expenses were incurred. If the 30th of the month falls on a weekend or holiday, grantees will submit reports on the business day prior to that weekend or holiday. The final payment request must be submitted within forty-five (45) days from the end date of the grant. Training videos on entering expenses and requesting payments can be found on the Juvenile Programs and Interventions webpage of the Nebraska Crime Commission [website](#) under Financial Grant Reporting.

Personnel Time Attestation

If a position is 100% funded by the grant and 100% of duties are allowable grant funded activities, an attestation certifying as such may be submitted quarterly in lieu of an hourly time record.

Withholding and Suspension of Funds

Withholding of Funds: The Nebraska Crime Commission may withhold funds from your organization if any of the following conditions exist:

- Individual-level youth data has not been entered into the Juvenile Case Management System (JCMS)
- Monthly transactions/drawdowns have not been submitted by the due date
- Programmatic/financial monitoring or single audits revealed concerns regarding the administration of the award
- The grantee/subgrantee has been designated high-risk
- Award special conditions have not been met
- Program or project goals have not been met
- Funds are no longer available from the Nebraska State Legislature

Suspension of Funds: Funding is subject to suspension if:

- The NCC does not receive reports by required deadlines
- The NCC finds discrepancies between financial reports and permissible uses of funding described in the grant award packet or this Financial Guidebook, and the County/Tribe fails to provide a plan for corrective action within ten (10) working days of receiving notification of discrepancy
- The grantee/subgrantee is out of compliance with any state or federal laws, guidelines or requirements
- The grantee/subgrantee fails to comply with the conditions stated in the grant award packet, or specified by Title 75, Chapter 1; Distribution of Community-based Juvenile Services Aid

In order to suspend funds, the following procedures shall be followed:

- The Grant Administrator or their designee shall notify the grantee of the suspension of funds and provide conditions of reinstatement
- The Grant Administrator or their designee may reinstate a suspension if the grantee has taken steps to correct non-compliant activities

- If the grantee has not taken steps to correct the non-compliant activities within 90 days, the suspended funds shall be considered terminated

Termination of funds shall occur for failure to comply with the conditions of reinstatement. A termination of funds may be appealed pursuant to Title 75, Chapter 1; Distribution of Community-based Juvenile Services Aid. Grantees/subgrantees that have spent money contrary to the grant award packet will be required to repay misspent funds to the Commission. Any funds returned shall be handled in accordance with state and federal law.

Availability of Funds

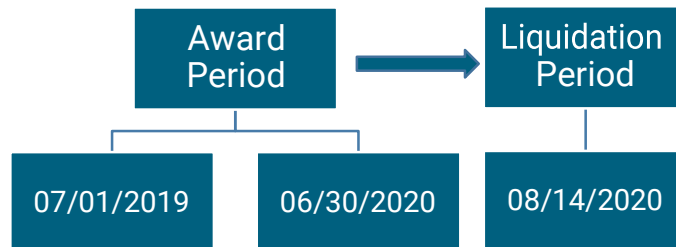
The Nebraska Crime Commission makes awards for a specified period of time, referred to as the award or project period. The award period is established for each award and is included in your award document. Award periods are from July 1 to June 30. Review the award document in detail and pay particular attention to the project start and end dates. Award period extensions will not be allowed. The Crime Commission will disburse funds to the grantee provided funds are available from the Nebraska State Legislature.

Obligation of Funds

An obligation is a binding agreement made during a given period that requires payment during the same or future period. For example, if an order is placed for a piece of equipment to be purchased with award funds, the order is an obligation. Obligations must occur during the project period stated on your award document. An obligation occurs when there is a binding agreement, such as in a valid purchase order or requisition, that covers the cost of purchasing an authorized item on or after the begin date and up to the last day of the award period. If you obligate funds (e.g., enter into a contract) prior to the start day or after the last day of the grant award period, that obligation will not be an allowable expense. Any funds not obligated by the recipient by the end of the award period will lapse and be deobligated to the Nebraska Crime Commission.

Expenditure of Funds

An expenditure is a charge made by a grantee/subgrantee or its contractor to a project or program for which a state award was received. All obligations properly incurred by the end of the grant award must be paid no later than 45 days (liquidation period) after the end date of the award. If your award has been properly obligated, you will have the full liquidation period for remaining expenditures. Any funds not spent at the end of the 45-day period will be deobligated to the Nebraska Crime Commission. The liquidation period exists to allow projects time to receive ordered goods and make final payments. No new obligations may be made during the liquidation period. Disbursements made by grantees after the end of the award period but within the liquidation period MUST have documentation to demonstrate that the obligation was incurred BEFORE the end of the award period. Maintain documentation in accordance with records retention. For example, an invoice paid 25 days after the end of the award period must have an invoice date, purchase order date, or other documentation showing the date services were rendered prior to the end of the award period. Any funds not obligated by the grantee by the end of the award period will lapse and be deobligated to the Nebraska Crime Commission.



Match Funds

Match Requirements

Match is defined as the portion of project costs not paid by state grant funds. Grantees may be required to provide a 10% match of the total project cost documented in the grant application. A grantee can designate the 10% match directly towards the program described in the application or the match can be documented as new or existing expenditures for juvenile programs or services. Any grantee expenditure related to juveniles may be applied toward such match requirements. The lead county/tribe must document all match expenditures and the expenses must be obligated during the project's stated grant period. In-kind match from service providers or other sources is unallowable.

Grantees should read the special conditions carefully to understand the specific match requirements applicable to their award. Grantees unclear about the match requirements for their awards should contact the Grant Administrator.

Match Calculation: When submitting a Grant Application, match must be calculated at 10% of the total project cost.

Match Calculation Example:

Step 1: \$15,000 (requested amount)

Step 2: $\$15,000 \div 9 = \$1,667$ (required match amount)

Step 3: $\$15,000$ (requested) + $\$1,667$ (match) = $\$16,667$ (total project cost)

Examples of cash match include the following, but are not limited to:

- Attorney fees for serving youth
- Guardian ad litem fees
- Detention fees for youth
- Community-based juvenile services programs
- Utilities
- Rent
- Travel expenses related to youth; or
- Positions working with youth.

Timing of Match Funds

Matching contributions do not need to be applied at the exact time or in proportion to the obligation of the state funds. However, the local match must be paid in full during the project period; payments made prior to or after the project period do not qualify as matching funds.

Records of Match Funds

Grantee must maintain records which clearly show the source, amount, and timing for all matched contributions.

- If a grantee has included a match that exceeds the required matching portion within its approved budget, you must include and maintain the records of those additional amounts as if they are a part of the regular match amount.
- The grantee has primary responsibility for meeting the match requirement and for ensuring compliance with the match requirements.
- The grantee must maintain records that clearly demonstrate the amount, source, and when the funds were contributed.
- Grantees may be required to report match in AmpliFund.
- Supporting documentation does not have to be provided to the Nebraska Crime Commission, but such records must be available in the event of a financial monitor site visit.

Procurement

Procurement is the process of buying, purchasing, renting, leasing, or otherwise acquiring goods or services. The term also includes all functions that pertain to the obtaining of goods or services, including description of requirements, selection and solicitation of sources, preparation and award of contracts, and all phases of contract administration, Nebraska Statutes, and Rules and Regulations. State, County, and Tribal guidelines must be followed for the purchase of equipment or services, and for the property management or disposal of equipment purchased with state grant funds. Grantees must have a written procurement policy or procedure. Counties must adhere to Nebraska Revised Statute 23-3108 when purchasing property or services. If a procurement policy has not been created, the grantee must abide by Nebraska's Procurement Policy:

http://das.nebraska.gov/materiel/purchase_bureau/docs/manuals/2018%20Procurement%20Manual%20-%20Updated%2009132018.pdf

Property records for equipment purchased must be maintained which include a description, serial number, source, title holder, acquisition date, cost, percentage of state dollars funded, location, and use and condition of the equipment.

Allowable Expenses

Personnel

Funds in this category should reflect positions hired directly by the county/tribe with Community-based Aid or Juvenile Services funds. Personnel refers to wages and fringe benefits for regular full-time or part-time employees. Other persons working on the project who are not on the regular payroll must be classified in the sub-awards/contracts category of the application. Wages may not exceed those normally paid for comparable positions in the community and/or unit of government. The percentage of funds requested through CB/EB or JS grants for a position must not exceed the percentage of time devoted to job functions related to the CB/EB or JS Program. For example, if 50% of a Community Specialist's position is being paid through CB, but is devoting only 25% of their time to the grant program's activities, this is unallowable. The Community Specialist would only be able to fund 25% of the salary through the CB grant. Any position 100% funded through grant funds and must be 100% dedicated to the grant program's allowable activities. Additionally, overtime costs are unallowable.

The grantee must maintain time records to clearly document the hourly activity of each grant funded position to show the actual percentage of time charged to the funding source. If a position is 100% funded by the grant and 100% of duties are on allowable grant funded activities, an attestation certifying as such may be submitted bi-annually in lieu of an hourly time record. The Juvenile Programs and Interventions webpage of the Nebraska Crime Commission [website](#) under Grant Management Resources and Forms. Records will be maintained by the grantee to document any differences between budgeted and actual personnel grant costs. Timesheets for the grant funded positions shall include the signature of the employee and their supervisor.

Travel

All travel requests will abide by the policies and procedures of the Nebraska Crime Commission and the Nebraska Department of Administrative Services. If out-of-state travel is being requested, grantees will submit an Out-of-State Travel Request form at least 6 weeks prior to travel. Much of this information will be listed within these instructions; however, additional details and references will be created and disseminated to all grantees at a future date.

Rates for meals and lodging are listed on the General Services Administration website (GSA) and are subject to change every year on October 1. All travel must be by the most efficient and cost-effective form of travel. Travel reimbursement shall be submitted on the State of Nebraska DAS expense reimbursement form which can be found on the [Juvenile Programs and Interventions Division Page](#) under "Grant Management Resources and Forms."

- **Mileage** – reimbursable at the rate listed for business travel specified on the IRS website: <https://www.irs.gov/tax-professionals/standard-mileage-rates>
- **Airfare** – air travel should be utilized when it is more economical than surface transportation. Reimbursement for commercial air travel will be limited to “coach” fare. Airfare that exceeds \$500 must obtain written approval from the Grant Administrator. Grantee must have three quotes for airfare at the time of booking. Airfare must be the least expensive unrestricted accommodations class EXCEPT when travel would:
 1. Require circuitous routing
 2. Require traveling during unreasonable hours
 3. Excessively prolong travel
 4. Result in additional costs that would offset the transportation savings
 5. Offer accommodations to meet traveler’s medical needs - Documentation must be provided to justify the expense on a case-by-case basis.
- **Lodging** – allowable expense if the person is more than 60 miles from his/her workplace. Exceptions may be made due to weather, work requirements, or medical conditions. If any of those circumstances exist, the reason must be clearly stated on the reimbursement documentation. Lodging is available for reimbursement the night before an activity begins through the night before an activity ends. Rates must not exceed those listed for the location of travel which is found on the General Services Administration (GSA) [website](#). If there are no hotels in the area able to offer the government rate, this information must be clearly stated on the reimbursement documentation.
- **Meals**
Overnight Travel
 Meal expenses incurred during travel shall be reimbursed (Breakfast, Lunch, Dinner) on a per diem basis pursuant to Neb. Rev. Stat. § 81-1174, based on the destination of the travel. The State per diem rates shall be 70% of the relevant federal rates (General Services Administration for travel within the contiguous United States). Travel start and stop times must be included (IRS requirements). Meals will be reimbursed for full day regardless of start and stop time. The Expense Reimbursement Document (ERD) will calculate the full reimbursement for each day based on the following:
 - The Per Diem Rate shall be based on the original Destination City. ([GSA Per Diem Rates](#))
 - The first and last day of travel will be prorated at 75% of the State Per Diem Rate.
 - Any meal that is provided shall be deducted from the daily Per Diem Rate. Examples include:
 - Meals provided by conference or meeting
 - Meals provided by the hotel (i.e., continental breakfast)
 - Meals purchased by a 3rd Party
- **One-Day Travel**
 Meal expenses for one day travel is not reimbursable.
- **Other** – the following fees are reimbursable for out-of-state travel:
 - Luggage Fees – one checked-in bag is reimbursable. The Crime Commission is not responsible for additional fees incurred for exceeding the maximum weight limitations for standard luggage fees.
 - Private transport – must be reasonable and comparable to public transportation if available. Several forms of private transport include Uber, Lyft, taxi, etc. Tips are not to exceed 20% of the bill.
 - Public transport – metro, bus, train, ferry, trolley, subway, etc.
 - Rental car – only allowable if prior written approval is obtained by the Grant Administrator. A cost analysis will need to be submitted which details that renting a car is more economical than utilizing public transportation from the airport to the lodging facility.

- Parking – when utilizing air travel, parking costs for a vehicle are reimbursable for only the necessary days of travel. Parking costs for personal travel are the responsibility of the traveler. The parking option utilized must be economical and comparable to the other parking options surrounding the airport.

Operating Expenses

All operating expenses must be necessary for program function and directly related to effectively meeting the program goals and outcomes. Operating expenses cannot be overarching expenses of an office, but rather for the program or service only. Pro-rate operating expenses accordingly. All allowable operating expenses will be reviewed on a case-by-case basis. See allowable and unallowable operating expenses table on next page. Property records for equipment purchased must be maintained which include a description, serial number, source, title holder, acquisition date, cost, percentage of state dollars funded, location, and use and condition of the equipment.

Allowable Operating Expenses

Communication Expense: Includes voice, data, internet, and videoconferencing; costs for services necessary and directly related the program.

Conference Registration: Registration fee for employees' attendance at a conference or similar event relevant to the program or service funded through the Community-based Juvenile Services Aid Program. Retention of a conference agenda is required.

Dues & Subscription Expense: Costs of dues, and subscription; as it pertains to the Community-based Juvenile Services Aid Program and directly related to and necessary in effectively meeting the program goals and outcomes. Subject to reviewer discretion.

Educational & Program Materials: Supplies used for educational and recreational purposes such as teaching aids, books, manuals, workbooks, videos, etc. Program supplies include items necessary for youth to participate in the program.

External Fees for Youth: Costs of youth fees paid to organizations for external activities directly related to effectively meeting program goals and outcomes.

Food and/or Beverage for Youth: Food and/or beverage costs for youth in conjunction with a program or service funded through the Community-based Juvenile Services Aid Program.

Incentives: Costs for incentives provided to youth directly related to effectively meeting program goals and outcomes. Provide proper documentation that illustrates a positive effect on youth. Tracking is required to show incentives purchased and distributed.

Postage Expense: Postage meter expenses or stamps.

Program Equipment: On a case-by-case basis, programs may request approval to purchase computers, tablets, software programs, software subscriptions, or related items reasonable and necessary to carry out the functions of the program or service. Such requests will be considered once every four years and approved on a case-by-case basis. Property records for equipment purchased must be maintained which include a description, serial number, source, title holder, acquisition date, cost, percentage of state dollars funded, location, and use and condition of the equipment.

Transportation for Youth: Costs of transporting youth to and from placements, evaluations, or services.

Unallowable Operating Expenses

Auditing Expense: Contractual services for the state auditor or other auditing, accounting, and CPA firms.

Construction of Facilities: Construction of secure detention facilities, secure youth treatment facilities, secure youth confinement facilities, capital construction of facilities, capital expenditures, and the lease or acquisition of such facilities, beyond the one-time use outlined in Nebraska Revised Statute §43-2404.02(3)(c).

E-Commerce Expense: Costs of renting webpage space and related fees. Costs and fees for using online information services and databases.

Drug testing: Includes testing supplies and lab confirmation fees.

Food and/or Beverage: Food and/or beverages for any meeting, conference, training, etc. This restriction does not impact direct payment of per diem amounts to individuals attending a meeting or conference, in adherence with meal guidelines in the application instructions. Additionally, this restriction does not impact costs for youth in programs or receiving services through the Community-based Juvenile Services Aid Program.

Indirect Organizational Costs: Costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.

Lobbying: The Anti-Lobbying Act, 18 U.S.C. §1913, contains significant restrictions on the use of funding for lobbying.

Office Equipment: Includes purchase and rent of all office equipment and furniture, office furnishings, desks, chairs, bookcases, photocopiers and fax machines, etc.

Office Supplies: Costs of office supplies, such as stationery, forms, paper, ink, unexposed film, desk mat, calendars, stapler, floor mats, pens, pencils, pictures, inkjet/toner cartridges, ribbons, bookends, key, batteries, books, etc. These include expenses incurred in publishing reports and legal notices, advertising, duplication and copying services, book binding, picture framing, film processing, photographic services, etc. Cost of post office box rental.

Office Space and Utilities: Includes purchase and rent of space for office, warehousing, parking and storage. Utilities include natural gas, electricity, water, sewer, coal, propane, and steam.

Overtime Costs: Costs of wages in excess of base rate of pay, to include any employee bonuses. This includes personnel for agencies who are subcontracted through this grant.

Stipends and Scholarships: Stipends and scholarships are unallowable. Fee Waivers are encouraged.

Sub-Awards

Funds in this category should reflect programs/services sub-awarded to agencies or individuals. If the county/tribe does not directly operate the program but relies on another entity to run the entire program, the whole budget is shown as a sub-award.

Sub-awarding Responsibilities

1. All grantees who establish sub-awards are responsible for ensuring that each sub-awarded agency has the following:
 - Grant Award Document
 - Special Conditions
 - Proper Financial Controls, i.e. adequate accounting system.
2. Grantees are responsible for the program and financial monitoring of each subaward to ensure grant compliance.
3. Documentation of monitoring must be maintained as part of the grant file and provided to the Crime Commission upon request.

Contract Fee for Service

An agreement to pay funds to an outside agency that will not be carrying out all or part of a public purpose of the awarded project but instead will only be providing “ancillary” goods or services the grantee needs to perform the grantees own work under the award.

Some examples of items that frequently may fall into this category:

- Mental health evaluations
- Mental health therapists
- Mediation service

Contract Fee for Service Responsibilities

1. All contracts or agreements under this category must be provided upon request to the Crime Commission.
2. It is the responsibility of the grantees to submit renewals or new agreements throughout the grant period as necessary.
3. Invoices must be retained and made available to the Crime Commission upon request.
4. Continuous review and monitoring of the contractor to make sure that they are fulfilling the contract.

Fee for service contracts must have a current legal contract between the lead county/tribe and the contractor. Each request will fall under either a Sub-award or Contract Fee for Service and only the appropriate table should be completed.

IMPORTANT – The County/Tribe is fiscally responsible and must ensure all funds are spent properly by all sub-awarded/contracted programs/services. The rate for independent contractors must be reasonable and consistent with that paid for similar services in the market. Operating expenses, lodging, meals, and travel costs should be included in the daily rate, prohibiting additional charges above the full daily rate. Grantees must adhere to Nebraska Revised Statute §23-3108. All other entities must follow their written procurement process and if a process is not in place, then the entity must use Nebraska’s procurement process governed by DAS. See Procurement section for additional information.

Grantee Financial Accounting

Accounting System

All grantees are required to establish and maintain adequate accounting systems and financial records to accurately account for awarded funds. As a grantee, you must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds. Grantee must maintain detailed accounting records and documentation to track the following information:

- Grant Award and Sub-Awards (amount, purpose, award conditions, and current status)
- Grant funds expended and drawn down
- Itemized transactions
- Matching funds if required
- Program income
- Contracts expensed against the grant award

All grantees must maintain time records to clearly document the hourly activity of each grant funded position to show the actual percentage of time charged to the funding source. If a position is 100% funded by the grant and 100% of duties are on allowable grant funded activities, an attestation certifying as such may be submitted bi-annually in lieu of an hourly time record. Records will be maintained by the grantee to document any differences between budgeted and actual personnel grant costs. Timesheets for the grant funded positions shall include the signature of the employee and their supervisor.

What is an Adequate Accounting System?

An adequate accounting system can be used to generate reports required by grant award and state regulations. Your system must support all of the following:

- Financial reporting that is accurate, current, complete, and compliant with all reporting requirements of your grant award.
- If you are a subgrantee of the grantee, establishment of reasonable procedures to ensure the receipt of reports on grantees' fund balances and fund disbursements is in sufficient time to enable them to prepare, complete, and accurate payment requests to the Nebraska Crime Commission monthly.
- Account for award funds separately (no commingling of funds).

An adequate accounting system allows you to maintain documentation to support all receipts, expenditures, and obligations of grant funds. An adequate accounting system collects and reports financial data for planning, controlling, measuring, and evaluating direct costs. Your system should have all of the following capabilities:

- Internal control: Your system should allow you to exercise effective control and accountability for all grant funds.
- Budget control: Your system should let you compare actual expenditures or outlays with budgeted amounts for each award and sub-award. It also must relate financial information to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant award.
- Allowable cost: Your system should support you in making sure that you follow State cost principles, program regulations, and the terms of special conditions in determining the reasonableness, allowability, and allocability of costs.
- Source documentation: Your system should require you to support accounting records with source documentation (e.g., canceled checks, paid bills, payrolls, time and attendance records, and subcontract award documents and invoices).
- Subgrantee monitoring support: Your system should involve monitoring of drawdowns by sub-awards to assure that they conform to the same standards as apply to the grantee.

An adequate accounting system for a grantee must be able to accommodate a fund and account structure

to separately track receipts, itemized expenditures, assets, and liabilities for awards, programs, and contractors. The adequacy of the financial management system may be reviewed as part of the application process or at any time subsequent to the grant award.

If at any time an impropriety is found in the accounting or use of any funds received by the grantee, the Nebraska Crime Commission must be notified immediately and informed about how the agency will address the problem.

Commingling of Funds

The accounting systems of all grantees and subgrantees must ensure that grant funds are not commingled with funds from other agencies.

- You must account for each award separately.
- Grantees/subgrantees are prohibited from commingling funds on either a program-by-program or project-by-project basis.
- Funds specifically budgeted and/or received for one project may not be used to support another.
- If your general ledger accounting system cannot comply with this requirement, you should establish a system to adequately track funds according to each budget category.

If your accounting system does not make it possible to identify funds and expenditures with a particular program (with the identification supported by source documentation), a financial monitor or an audit of that program may result in those costs being questioned or disallowed.

Recording Financial Activities

The grantee should record in its records the transactions of its sub-awards and contracts. Non-State contributions applied to programs or projects by subgrantees should likewise be recorded, as should any program income resulting from program operations.

Budgeting and Budget Review

The grantee should ensure that each subgrantee prepares an adequate budget on which its award commitment will be based. The detail of each project budget should be kept on file by the grantee.

Reporting Irregularities

Grantees and their subgrantees are responsible for promptly notifying the Nebraska Crime Commission of any illegal acts, irregularities, and/or proposed or actual actions. Illegal acts and irregularities include conflicts of interest, falsification of records or reports, and misappropriation of funds or other assets.

Supplanting

State funds must be used to supplement any existing funds for program activities and must not supplant those funds that have been appropriated for the same purpose. Supplanting rules for grantee awards also apply to all sub-awards and subgrantees. Supplanting will be reviewed during the application process or post-award monitoring. If reviewers think that supplanting may have occurred, then the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-state resources occurred for reasons other than the receipt or expected receipt of state funds. For certain programs, a written certification may be requested by the Nebraska Crime Commission stating that state funds will not be used to supplant.

Example: To help clarify the difference between supplementing and supplanting, we provide the following example:

County funds are appropriated to hire 50 new police officers, and state grant funds are awarded for hiring 60 new police officers. At the end of the year, the county has hired 60 new police officers, and the state grant funds have been exhausted. The county has not used its funds towards hiring new officers, but instead

reduced its appropriation for that purpose and assigned or appropriated the funds to another purpose. In this case, the county has supplanted its appropriation with the state funds. If supplanting had not occurred, 110 new officers would have been hired using state grant funds for 60 officers and county funds for 50 officers.

Grantee/Subgrantee Retention of Records

You must retain all financial records, supporting documents, statistical records, and all other records pertinent to the award for a period of 5 years from the date of submission of the final expenditure report or as required by law, whichever is longer.

- Retention is required for purposes of state examination and audit.
- Records may be retained in an electronic format.

The retention requirement includes, if applicable, books of original entry, source documents, supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, and related documents and records.

- Source documents may include copies of all awards, applications, and required recipient financial and narrative reports.
- Personnel and payroll records must include the time and attendance reports for all full-time and/or part-time individuals reimbursed under the award or sub-award.
- Time and effort reports (detailed invoices) are also required for contracts.

County/Tribe Sub-awards and Contracts

When a county/tribe includes a sub-award or contract, the state grant award information and applicable compliance requirements must be clearly identified in the sub-award/contract agreement. This includes applicable special conditions. If any elements change during the grant award period, the changes must be included in contract modifications. Grantees must ensure contractual documents include the following information.

- Grant award number and name of State Awarding Agency (Nebraska Crime Commission);
- Subgrantee name and contact information;
- Contractor name and contact information;
- Grant award period of performance start and end date;
- Amount of State funds obligated in this contract;
- State award project description;
- Indirect costs are unallowable;
- Contract is reimbursement of actual services provided;
- All requirements imposed by the grantee on the subgrantee/contractor so that the state grant award is used in accordance with state statutes, rule and regulations, and the terms and special conditions of the state award;
- Any additional requirements that the grantee imposes on the subgrantees/contractors in order for the grantee to meet its own responsibility to the Nebraska Crime Commission including required financial and/or performance and data reports;
- A requirement that the subgrantee/contractor permit the grantee and auditors to have access to their records and financial statements as necessary for the grantee to meet requirements; and
- Appropriate terms and conditions concerning closeout of the contract. Additional elements to consider including in the contract are as follows:
 - Timeliness of itemized invoices to be submitted to grantee;
 - Services rendered are within the grant award period;
 - Submission of financial documentation to the grantee in order for the grantee to meet closeout dates with the Nebraska Crime Commission; and
 - Timely submission of all data reporting requirements.

Grantees Responsibilities Regarding Contracts

- All contracts or agreements under this category must be provided with financial monitors.
- It is the responsibility of the grantee to submit renewals or new agreements throughout the grant period when necessary.
- Invoices must be retained in the grantee's grant records and made available to Crime Commission staff upon request.
- Continuous review and monitoring of the contractor to make sure that they are fulfilling the contract.

Grantee Responsibilities Regarding Subawards

All grantees who subaward are responsible for ensuring that each subawarded agency has the following:

- Grant Award Document
- Special Conditions
- Proper Financial Controls
- Systems in place for data collection
 - Grantees are responsible for the programmatic and financial monitoring of each subaward to ensure grant compliance.
 - Documentation of monitoring must be maintained as part of the project/grant file and provided to the Crime Commission upon request.

Grantee Monitoring Procedures with Subgrantee

Grantees are required during the program period to monitor the use of state funds by all subgrantees. Grantees must monitor their subgrantees with the same level of detail that the Nebraska Crime Commission monitors the grantee. The grantee must have established, written policies on subgrantee monitoring. See section *Nebraska Crime Commission Financial Monitor with Grantee* below for monitoring requirements.

Nebraska Crime Commission Financial Monitor with Grantee

The purpose of financial monitoring is to ensure that the grant award is being used for the authorized purpose, in compliance with the state program and grant requirements, laws, and regulations, and the grant award performance goals are achieved.

The documentation requested for review during a financial monitor of the grantee may include, but not limited to:

- Personnel (County/Tribe Employees)
 - Names and positions of the individuals paid by the grant
 - Paystubs
 - Timesheets must include:
 - Pay period beginning and ending dates
 - Hours worked
 - Clearly documented hourly activity of each grant funded or match funded position to show the actual percentage of time charged to the funding source. Records will be maintained by the grantee to document any differences between budgeted and actual state and match personnel grant costs.
 - Employee signature
 - Manager/supervisor signature
 - If a position is 100% funded by the grant and 100% of duties are on allowable grant funded activities, an attestation certifying as such may be submitted bi-annually in lieu of an hourly time record.
- Travel
 - Mileage log to include dates traveled, destination, purpose, signature of individual traveling, and signature of supervisor.

- Conference agenda
- Lodging receipts
- Airfare receipts to include luggage
- Transportation receipts
- Parking receipts
- Operating Expenses: claims, itemized receipts, and itemized invoices for the following:
 - Cell phone
 - Utilities
 - Educational and recreational expense
 - Postage
 - Dues and subscriptions
 - Food and/or beverage costs for youth only
 - Conference registration
 - Webpage related costs
 - Auditing expenses
 - External fees for youth and incentives (to include tracking of incentives, showing amount and frequency of disbursement as well as amount on hand at any time.)
 - Property records for equipment purchased which include a description, serial number, source, title holder, acquisition date, cost, percentage of state dollars funded, location, and use and condition of the equipment
 - Ledgers of program income generated by grant funded programs and how that income is being used
 - Any other operating costs funded by the grant.
- Contracts: Independent contractors who provide service for a flat rate. The earnings of a person who is working as an independent contractor are subject to Self-Employment Tax. See IRS [website](#). When classifying a position as an independent contractor, please ensure that the position is in compliance with the Fair Labor Standards Act (FLSA) and Nebraska law. See Department of Labor [website](#).
 - Documentation reviewed may include the following:
 - Contract between grantee and contractor
 - Detailed Invoices of the contractor such as activities and services provided
 - Procurement process
- Sub-Awards: If the county/tribe does not directly operate the program but relies on another entity to run the entire program, the whole budget is shown as a sub- award. There must be a sub-award with signed special conditions with the sub- award agency.
 - Documentation requested for review may include:
 - Contract between grantee and subgrantee
 - All personnel, travel, operating expenses, and contract documentation listed above
 - Procurement process documentation

Misuse of Funds

The state of Nebraska awards state grant funds to grantees for specific purposes and requires them to use the funds within established guidelines.

Penalties

If you are found guilty of grant fraud, you may be subject to various remedies available under state law, including any or all of the following:

- A ban from receiving future funding;
- Recovery of funds;
- Civil lawsuits and criminal prosecution; or
- A combination of all or some of these remedies.

Closeout of Awards

Fund Reconciliation and Final Payment Request

As the award recipient, you should conduct a financial reconciliation of your accounting records to the final payment request at closeout.

- Any required match must be reported on the final payment request.
- Obligations incurred prior to the project period end date of June 30 must be submitted no more than 45 days after the project period end date.
- Grantee must request final payment request of grant expenses no more than 45 days after the project period end date. Failure to request final payment by this date will result in deobligations of funds.
- Any unexpended funds will be deobligated at the end of the project period. The procedure to deobligate funds will be to send the Crime Commission a Deobligation of funds letter detailing the amount of funds unexpended on June 30, and therefore deobligated. The deobligation letter template will be included in the grant closeout materials sent to project lead prior to the end of the grant period and will be required to close out the grant and receive the final request for reimbursement of grant funds. The letter will be due 45 days after the project period end date. The form letter can also be found on the [Juvenile Programs and Interventions Division Page](#) under "Grant Management Resources and Forms."

Failure to Remit Funds Owed

Any funds paid to the recipient that exceeds the amount to which the organization is finally determined to be entitled under the state award constitutes a debt to the state government. If this debt is not paid within 90 calendar days after the demand for payment, the Nebraska Crime Commission may take a range of actions, including administratively offsetting the debt against other requests for reimbursement, withholding of advance payments otherwise due to the organization, or other action permitted by state law.

Deobligation Management Plans

Used to identify barriers to spending funds and assist with planning to address issues. Plan levels are based on the amount of the prior year's deobligation and will stay in place for the entire current grant cycle.

Plan Levels

- High Level Plan- Deobligate 50% or higher: Management Plan Form required, site visit by JPI staff to go over plan for the year, and quarterly meetings to mark progress.
- Medium Level Plan- Deobligate 20%-49%: Management Plan Form required, and bi-annual meetings to mark progress.
- Low Level Plan- Deobligate 10%-19%: Monitoring by JPI staff.
- No plan if deobligation is under 10%.

Management Plan Form

This form will be used to help identify issues that came up with the previous budget and outline a plan to better manage the grant budget to reduce turnback in the future. This form will be used in deobligation management meetings as set by the plan level explained above. Fill out grant information in the top portion, grantee, grant lead, and grant number.

1. Deobligation issues: list each line item that was under spent by 20% or more, on a separate line. If you would like to add any notes you may but it is not required. Line-item amounts can be found by running the Budget Variance Report in AmpliFund.
2. Plan to address identified issues: List the coinciding letter from the deobligation issues list above in the issue column. Next explain barriers that existed that contributed to the line item being under spent in the barriers column. Lastly explain the plans to address the issues and any barriers that contributed to the turn back of unspent funds in this line item.
3. Lead contact signature with date signed.

4. JPI Grant Administrator will sign and date.

Site Visits

Site visit will be set up to include grant administrators, grant leads, and any additional stakeholders of the grant deemed necessary. Visits will be set up by grant administrators with grant leads at the convenience of all participants.

Quarterly/bi-annual Meetings

Webex calls will be scheduled in the same manner as site visits. The purpose of these meetings will be to follow up on the information listed on the management plan forms; to discuss the barriers to spenddown and paths forward.

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*All rates, item descriptions, and budgeting requirements are derived from the Nebraska Department of Administrative Services – State Accounting Division, Office of Justice Programs 2018 Financial Guide, Title 75, Chapter 1, and Operating Instructions at the Nebraska Commission on Law Enforcement and Criminal Justice.

APPENDIX A: Acronyms

CB: Community-based Juvenile Services Aid
CPA: Certified Public Accountant
DOJ: Department of Justice
EB: Community-based Juvenile Services Aid Enhancement
GSA: General Services Administration
IRS: Internal Revenue Service
IHE: Institutions of Higher Education
JCMS: Juvenile Case Management System
JJI: Juvenile Justice Institute
JPI: Juvenile Programs and Interventions Division
JS: Juvenile Services Grant
NCC: Nebraska Crime Commission
OMB: Office of Management & Budget