

Nebraska Commission on Law  
Enforcement and Criminal Justice

# Grants Administration Manual

Updated November 2025

**NEBRASKA**

Good Life. Great Service.

COMMISSION ON LAW ENFORCEMENT  
AND CRIMINAL JUSTICE

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## Introduction

The information provided in this manual is for all recipient and subrecipient staff receiving grant funds administered by the Nebraska Commission on Law Enforcement and Criminal Justice (Nebraska Crime Commission (NCC)). This manual serves as a reference for the financial and programmatic requirements and responsibilities of projects funded by the NCC. The information contained within is a tool to utilize throughout the project period in conjunction with the award conditions and the application instructions. Subrecipients at any tier of federal grants must adhere to all applicable requirements in the [DOJ Grants Financial Guide](#) and the OMB Uniform Guidance outlined in the [Code of Federal Regulations](#). Recipients of state grants must adhere to state statutes, Administrative Rules, and regulations as determined by the NCC.

Throughout the manual, there are references to “recipient or subrecipient at any tier.” This term indicates that the requirements apply to all levels of recipients and subrecipients receiving grant funds from the NCC. Higher-level recipients are responsible for monitoring and reviewing the compliance requirements of their subrecipients.

Agencies that receive a state grant are prime recipients or grantees. An agency that receives a subaward from a state grantee is a Tier I subrecipient. If the Tier I subrecipient further subawards to another agency, that other agency is a Tier II subrecipient.

Agencies that receive a federal grant from NCC are Tier I subrecipient, commonly referred to as subrecipient. This is because NCC is the primary recipient of federal funding. If the Tier I subrecipient further subawards to another agency, that other agency is a Tier II subrecipient.

# Chapter 1: Pre-Award Requirements

## Grant Application and Allocation Overview

### Funding Timeline

The NCC provides funding for the purposes of criminal justice, juvenile justice, and victim services across the state.

The application and funding process is outlined in [Operating Instruction Number 10](#), Section 005. The funding cycle and timeline are outlined in each “Announcement of Availability of Funds” found on the [Grants Announcements](#) page of the NCC website. The announcement marks the beginning of the application process and includes the application form, instructions, eligibility requirements, and detailed information about the funding opportunity. It is recommended that applicants read open funding opportunities for specific details on timelines and conditions. The process typically includes:

- Applications due
- Application review
  - Staff Review
  - Grant Review (if applicable)
  - Commission Funding Panel
- Notification of final funding determination
- Grant awards issued to successful applicants

### Request for Application Process

The NCC is the administering agency for multiple state and federal grant programs that support criminal justice, juvenile justice, and victim service initiatives. The amount of funds available to award each project period is contingent upon the funds available. The NCC will announce the opening of a grant application/solicitation on the Grants Announcements page of the website, providing at least four to six weeks to submit a completed application. Notification will also be emailed to groups and other means to announce the availability of funds, expanding the reach of services.

Applications are typically due by 5:00 pm CT on the designated due date.

The funding announcement will typically contain the following information:

- Purpose of the funding opportunity
- Project period
- Eligibility requirements
- Available funds
- Funding priorities or purpose areas
- Application overview to include deadlines and other important dates
- Grant review process and timeline
- Match requirements (if applicable)

Applications are reviewed and evaluated by NCC staff and external reviewers with subject matter expertise.

The Staff Review/Grant Review funding recommendations are submitted to the Commission Funding Panel for review and final determination of funding.

## Types of Applications and Grants

- **Competitive Grants:** Awarded based on the availability of funds, responsiveness to the application, and compliance with the grant requirements. Applications are reviewed, and funding decisions are made based on the merit of the information provided in the application.
- **Non-Competitive Grants:** Awarded based on a formula of the available funds. The competitive grants process is followed; however, it is not competitive, as allocations are predetermined.
- **Non-Competitive Direct Submission:** In certain circumstances, the competitive application process may not always serve the best interests of the grant funding program, the NCC, the applying agency, and/or the achievement of the grant program's outlined goals and objectives. The direct submission process is not routine and is up to the discretion of the NCC.

## Application Review Process for Competitive Applications

All applications received by the due date undergo at least two rounds of review. The first is a Staff Review, which involves staff and subject matter experts conducting a comprehensive review of each application and making funding recommendations. Some grant programs may have an additional level of review known as the Grant Review. The recommendations from the Staff Review and/or the Grant Review are reviewed by the Commission Funding Panel, who make final funding determinations. In the event there is disagreement between the Staff Review or Grant Review and the Commission funding panel, the Executive Director will make the final decision. If a Commission Funding Panel cannot convene within 14 calendar days following Staff Review and/or Grant Review, the Executive Director or designee shall have the ability to make the final funding determination and award the funds.

## Award Recommendations and Notifications

Applicants who are successful in receiving funding will be sent notification of the funding decision and any requirements to receive the grant award documents. Applicants will have 15 calendar days to ensure all appropriate signatures are completed on the award documents and submitted to the NCC. Applicants who are required to meet specified conditions and/or submit revised budgets will have 15 calendar days from the funding notification to satisfactorily meet those requirements.

## Operating Instruction Number 10

The NCC administers multiple federal and state grant programs. [Operating Instruction Number 10](#) (OI 10) outlines the guidelines and procedures for implementing and administering these funds. The operating instruction applies to NCC members, staff, and all agencies that receive funding.

## Rules and Regulations

The [Community-based Juvenile Services Program](#) (CBA) (Title 75, Nebraska Administrative Code, Chapter 1) and the [Office of Violence Prevention Program](#) (OVP) (Title 73, Nebraska Administrative Code, Chapter 1) have administrative laws outlining the distribution guidelines for these funds. In the case of any difference between Rules and Regulations and OI 10, the policy in Rules and Regulations will be followed.



## Certified Assurances

In the landscape of federal grants, certified assurances serve as the cornerstone of accountability, transparency, and ethical stewardship. Certified assurances are far more than procedural checkboxes or bureaucratic formalities. They are commitments, legally binding promises made by recipients and subrecipients at any tier to uphold federal standards, safeguard the integrity of program objectives, and ensure compliance with laws and regulations governing the disbursement and use of grant funds.

Certified Assurances may change each time funding is made available. Be sure to thoroughly read them before submitting a funding application. If you have any questions about certified assurances, please contact your Grant Manager.

Applicants are required to comply with the certified assurances applicable to the relevant funding streams. Failure to comply with the certified assurances may result in the suspension or termination of subawards associated with the violation of those assurances.

## The Federal Funding Accountability and Transparency Act of 2006 (FFATA)

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) requires a [single searchable website \(USASpending.gov\)](#) accessible to the public at no cost to see how federal funds are spent. This is accomplished by the reporting of any federal grant, subgrant, loan, award, cooperative agreement, or other form of financial assistance of \$30,000 or more. The information is initially reported in the [System for Award Management \(SAM.gov\)](#). It is integrated into the USASpending.gov website, where data is linked by the Unique Entity Identification (UEI) number for each recipient and subrecipient of federal funds. As required in [2 C.F.R. 25.300\(a\)](#), subrecipients of federal funding are required to obtain a UEI before applying for funding; however, they are not required to have an active registration in SAM.gov. Tier II subrecipients or contractors are not required to have a UEI. Certain subrecipient agencies may be required to report additional executive compensation information; the [Executive Compensation Disclosure](#) form is to be completed and sent to NCC at the time of award. Additional information is available in the NCC General Terms attached to the award agreement.

## Suspension and Debarment

Recipients and subrecipients at any tier of federal funds are required to check the suspension and debarment list on [SAM.gov](#) to ensure that none of their subrecipients, contractors, or consultants are excluded. This check is to be done before awarding or contracting any federal funds, and at reasonable intervals throughout the life of the award or contract. If an entity or person is suspended or debarred, they are prohibited from receiving federal funds. Records are to be retained to verify the date(s) of the check and the result(s). The SAM.gov website has an article titled "[How do I search for active exclusions](#)" that provides a step-by-step explanation.

## Conflict of Interest

- Per NCC's Operating Instruction Number 10 and pursuant to 2 C.F.R. 200.112 and 200.113, the NCC is required to use Federal funds in the best interest of the awarded programs. Decisions related to these funds must be free of undisclosed personal interest both in fact and in appearance. All NCC employees, Staff Review members, and anyone working in any capacity on the grant application and/or review process must disclose in writing any potential conflict of interest to the grant-making component or pass-through entity as applicable. Members of

the Crime Commission shall not participate or vote on any review of grants and/or appeals pursuant to 2 C.F.R. 200.112 and Sections 007, 008, or that directly involve their agency, institution, or personnel.

- Conflict of Interest includes situations where the individual would be required to take any action or make any decision that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business or organization with which he or she is associated.
- Conflict in Fact: In the use of award funds (direct or indirect), a recipient or subrecipient should not participate in any decisions, approval, recommendations, investigation decisions, or any other proceeding concerning any of the following people or groups:
  - An immediate family member
  - A partner
  - An organization in which they are serving as an officer, director, trustee, partner, or employee
  - Any person or organization with whom they are negotiating or who has an arrangement concerning prospective employment, has a financial interest, or, for other reasons, can have less than an unbiased transaction with the subrecipient.
- Conflict in Appearance: In the use of award funds, the following should avoid any action which might result in, or create the appearance of:
  - Using your official position for private gain
  - Giving special treatment to any person
  - Losing complete independence or objectivity
- Conflicts of interest apply at both the State Administering Agency level (NCC) and the subrecipient level at any tier.

## Fund Sources

### Federal Grant Programs

#### Victims of Crime Act (VOCA)

- Eligibility
  - Organization Type - Projects must be operated by a public agency, a nonprofit organization, or a combination of both, or operated by a tribal governing body. Eligible programs are not limited to entities whose sole purpose is to provide direct services. Federal agencies and inpatient treatment facilities (e.g., drug, alcohol, and/or mental health treatment) are not eligible to receive VOCA victim assistance funding.
  - Organizational Capacity - Record of effective services and support from sources other than the Crime Victims Fund
  - Mandated use of volunteers
  - Promote community efforts to aid crime victims
  - Assistance to victims in applying for compensation
  - Provide equal services to victims of federal crimes
- Purpose
  - The primary purpose of VOCA victim assistance grants is to support the services to victims of crime. Direct services are efforts that:
    - Respond to the emotional, psychological, or physical needs of crime victims

- Assist victims to stabilize their lives after victimization
  - Assist victims to understand and participate in the criminal justice system; or
  - Restore a measure of safety and security for the victim.
  - For the purposes of this program, a crime victim is a person who has suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime.
- Allowable Services
  - Responses to immediate emotional, psychological, and physical health and safety.
  - Personal advocacy and emotional support
  - Forensic examinations
  - Forensic interviews
  - Mental health counseling and care
  - Peer-support
  - Assistance with participation in criminal justice and other public proceedings arising from the crime.
  - Public awareness
  - Legal assistance
  - Transportation
  - Transitional housing
  - Relocation
- Unallowable Costs
  - Lobbying and administrative advocacy.
  - Studies and research
  - Prosecutions or investigations of criminal activity and activities directed at improving the criminal justice system's effectiveness and efficiency (some examples include witness notification and management activities, expert witnesses, and witness protection).
  - Fundraising activities
  - Capital improvements; property losses and expenses; real estate purchases; mortgage payments; and construction.
  - Administrative staff expenses (salaries, fees, and reimbursable expenses for administrators, board members, executive directors, consultants, coordinators, and other individuals unless incurred while providing direct victim services) except as they apply to direct administration of VOCA funding.
  - Activities exclusively related to crime prevention.
  - Medical care that is not outlined specifically above.
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period - State Fiscal Year (July – June)

## **STOP (Services, Training, Officers, and Prosecutors) Violence Against Women Formula Grant Program (VAWA STOP)**

- **Eligibility**

Programs may include, but are not limited to:

- state offices and agencies,
- public or private nonprofit agencies,
- units of local government, nonprofit, and non-governmental victim services programs
- law enforcement offices,
- prosecutors

A local unit of government is defined as a city, county, town, township, or other general-purpose political subdivision of a state and includes Indian tribes, which perform law enforcement functions as determined by the Secretary of the Interior.

- **Purpose**

- The goal of the grant program is to develop and strengthen law enforcement, prosecution, and court strategies to combat violent crimes against women and to develop and strengthen victim services, including community-based, culturally specific services, in cases involving domestic violence, dating violence, sexual assault, and stalking.
- SAA Required Allocations
  - Minimum 25% for law enforcement
  - Minimum 25% for prosecutors
  - Minimum 30% for victim services (of which at minimum 10% is allocated to culturally specific community-based organizations)
  - Minimum 5% to State and local courts (including juvenile courts); and
  - Not less than 20 percent of the total amount granted to a State shall be allocated for programs or projects in 2 or more allocations that meaningfully address sexual assault, including stranger rape, acquaintance rape, alcohol or drug-facilitated rape, and rape within the context of an intimate partner relationship.

- **Allowable Services**

- Personnel, training, technical assistance, evaluation, data collection, and equipment costs to enhance the apprehension, prosecution, and adjudication of persons committing violent crimes against women. Children's services must be inextricably linked to providing services to victims of domestic violence. For example, STOP funds may support the expansion of shelter services for battered women to include programs for their children.
- Transportation costs.
- Operational costs of a facility, such as a shelter, however, if the project is supported with funds from other sources as well, i.e., VOCA or other funding, the rent and operational expenses must be prorated among the different funding sources.
- Outreach.
- Pro-rated share of food for emergency client needs and the pro-rated share of food purchases for domestic violence shelter residents' use.
- Provide services to incarcerated victims but only to address the domestic violence, dating violence, sexual assault, or stalking victimization experienced by the incarcerated individual, including both crimes experienced while incarcerated and crimes experienced at other points in their youth and adult lives.


- Rent and Deposits.
- Meaningful access.
- Services to LGBT victims.
- School programs.
- Civil Legal Assistance.
- Co-location of services.
- SANE/SAFE programs and related activities.
- Unallowable Costs
  - Children's services (support services that focus exclusively on children).
  - Curriculum for primary or secondary schools.
  - Legal or defense services for perpetrators of violence against women.
  - Public awareness campaign.
  - Support inherently religious activities.
  - Lease and/or purchase vehicles.
  - Renovations, including minor renovations such as painting or replacing carpeting.
  - Moving- moving household goods to a new location or acquiring furniture or housing in a new location when a survivor is leaving a shelter.
  - Immigration fees.
  - Law Enforcement Equipment.
  - Drug and Alcohol programs.
  - Research.
  - Construction projects.
  - Acquisition of land or real property.
  - Fundraising.
  - Substance abuse counseling.
  - Criminal defense work.
  - Activities that compromise victim safety and recovery or undermine offender accountability.
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period - State Fiscal Year (July – June)

### **Sexual Assault Services Grant Program (SASP)**

- Eligibility
  - Rape Crisis Center
    - A nonprofit, nongovernmental or tribal organization, or government entity that provides intervention and related assistance to victims of sexual assault without regard to their age.
  - Nonprofit, nongovernmental organizations or tribal programs for programs and activities that provide direct intervention and related assistance.
  - Governmental entities that are not part of the criminal justice system (such as law enforcement agencies) and must be able to offer a comparable level of confidentiality as a nonprofit entity that provides similar victim services.
- Purpose
  - Pursuant to 34 U.S.C. §12511(1), funds under this program must be used to provide intervention and related assistance to:

- Adult, youth, and child victims of sexual assault.
  - Family and household members of such victims.
  - Those collaterally affected by the victimization (e.g., friends, coworkers, classmates), except for the perpetrator of such victimization.
- Assists State and Territories in supporting rape crisis centers and other nonprofit, nongovernmental organizations or tribal programs that provide services, direct intervention, and related assistance to victims of sexual assault and their families.
- Funds provided through SASP are designed to supplement other funding sources directed at addressing sexual assault on the state and territorial level.
- Allowable Services
  - 24-hour hotline services providing crisis intervention services and referral.
  - Accompaniment and advocacy through medical, criminal justice, and social support systems, including medical facilities, police, and court proceedings.
  - Crisis intervention, short-term individual and group support services, direct payments, and comprehensive service coordination and supervision to assist sexual assault victims and family or household members.
  - Information and referral to assist the sexual assault victim and family or household members.
  - Community-based, culturally specific services and support mechanisms, including outreach activities for underserved communities.
  - Development and distribution of materials on issues related to the services described above.
- Unallowable Costs
  - Education programs or training for allied professionals or the public.
  - Activities focused on prevention efforts.
  - Lobbying.
  - Research projects.
  - Physical modifications to buildings, including minor renovations, and vehicle purchases.
  - Sexual Assault Forensic Examiner (SANE) projects.
  - Criminal justice-related projects, including law enforcement, prosecution, courts, and forensic interviews.
  - Sexual Assault Response Teams (SART). However, if an advocate position is funded under the SASP grant, the advocate's time in attending SART meetings may be covered as part of the advocacy he or she provides.
  - Providing domestic violence services that do not relate to sexual violence.
  - Purchase food and beverages.
  - Fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions.
  - Unallowable costs relating to activities that compromise victim safety and recovery
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period – Calendar Year (July-June)

## **Edward Byrne Memorial Justice Assistance Grant (Byrne JAG)**

- **Eligibility**
    - Local government (i.e., city, county, town)
    - An Indian tribal government that has its own law enforcement
    - State-operated criminal justice program
  - **Purpose**
    - Law Enforcement programs
    - Prosecution and court programs, including indigent defense
    - Prevention and education programs
    - Corrections, community corrections, and reentry programs
    - Drug treatment and enforcement programs
    - Planning, evaluation, and technology improvement programs
    - Crime victim and witness programs (other than compensation)
    - Mental health programs and services
    - State crisis intervention programs
  - **Nebraska Priorities**
    - Technological infrastructure and data sharing
    - Mental health and substance misuse
    - Workforce recruitment and retention
    - Community-based crime prevention
  - **Allowable Uses**
    - Enforcing state and local laws that establish offenses similar to offenses established in 21 U.S.C. § 801 et seq. and/or improve the functioning of the criminal justice system, with emphasis on violent crime and serious offenses, by providing additional personnel, equipment, training, technical assistance, and information systems for the more widespread apprehension, prosecution, adjudication, detention, and rehabilitation of persons who violate these laws, and assist the victims of such crimes (other than compensation).
    - Community Violence Intervention.
    - Identification, collection, or processing of forensic evidence.
    - Supporting projects related to preventing, detecting, seizing, and/or stopping the presence and use of contraband cellphones within correctional facilities. This includes the purchasing of managed access systems and other mitigation technologies (as permitted by applicable law).
    - Purchasing detection equipment for fentanyl and methamphetamine. Equipment, including handheld instruments and training for law enforcement safety, as well as opioid reversal agents.
    - Purchasing drug-detection canines to combat the rise of drug trafficking, including that of methamphetamines.
    - Supporting efforts to seal and expunge criminal history information in accordance with state laws and policies.
    - Supporting efforts to attract and retain an all-inclusive, diverse, expert, and accountable law enforcement workforce.
    - Supporting virtual reality de-escalation training.
    - Purchasing humane remote constraint devices that enable law enforcement to restrain an uncooperative subject without requiring the infliction of pain.
- 



- Purchasing gunfire detection technology.
- Crime prevention efforts by state and local governments to increase patrols and deployments that bolster the security of at-risk non-profit organizations, including synagogues, churches, mosques, and other places of worship.
- Purchase of P25 compliant radio systems to ensure interoperability with the Nebraska Statewide Radio System (SRS).
- Election security projects to deter, detect, and protect against threats of violence against election workers, administrators, officials, and others associated with the electoral process.
- Unallowable Uses
  - Security enhancements or equipment to nongovernmental entities that are not engaged in criminal justice or public safety.
  - Buy money: requests for confidential funds will not be accepted due to strict federal procedures.
  - Radio systems will only be allowable if they are for the purpose of gaining access and to ensure interoperability with the Nebraska Statewide Radio System (SRS).
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period – Calendar Year (July-June)

#### **Byrne State Crisis Intervention Program (SCIP)**

- Eligibility-all subawards must be approved by the U.S. DOJ Bureau of Justice Assistance
  - Courts (state, county, local and tribal)
  - Institutions of higher learning
  - Law enforcement agencies
  - Supervision agencies
  - Prosecutors
  - Public Defenders
  - Behavioral health
  - Emergency Communications
  - Others
- Funding Priorities
  - Behavioral Health
  - Law Enforcement-Based Programs, Training, and Technology
  - Specialized Court-Based Programs
- Allowable Uses
  - Court-based programming to include the capacity of existing problem-solving courts, embed social workers in prosecutor, public defender, and courts, and diversion programs.
  - Referrals to community-based services for people in crisis.
  - Funding for law enforcement crisis intervention programs or initiatives.



- Unallowable Uses
  - Prizes, rewards, entertainment, trinkets
  - Client stipends
  - Gift cards
  - Food and beverages
  - Unmanned aircraft systems (UAS), including unmanned aircraft vehicles (UAV), and all accompanying accessories to support UAS or UAV.
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period – Calendar Year (July-June)

### **Residential Substance Abuse Treatment Program (RSAT)**

- Eligibility
  - State Correctional Facility
  - Local Correctional and Detention Facility (Adult or Juvenile)
  - Tribal Correctional and Detention Facility
- Purpose
  - The RSAT Program assists states with developing and implementing residential substance use disorder (SUD) treatment programs within state prisons, as well as within local correctional, adult and juvenile detention facilities, in which a person is incarcerated for a period of time sufficient to permit SUD treatment. The program funds must be used to support the provision of SUD treatment to individuals during detention or incarceration in a state or local facility. The funds may be used for recovery support and aftercare services for program participants post-release. The program encourages the establishment and maintenance of drug-free prisons and jails by developing and implementing specialized residential substance abuse treatment programs that identify and provide appropriate treatment to inmates with co-occurring mental health and substance abuse disorders or challenges. Funds may be used to implement three types of programs: residential, jail-based, pre-trial and aftercare.
- Allowable Uses
  - Reentry
  - Medication-Assisted Treatment (MAT)
  - Curriculum, screening, and assessment tools
  - Medications, including overdose reversal drugs (Naloxone), approved by the FDA with a clear nexus to RSAT's objectives
  - Transportation and housing vouchers
  - Peer support specialists with a nexus to SUD treatment programs
  - Rent and utilities for program participants with a nexus to RSAT's objectives (payments must be made through a process that does not involve direct payment to program participants and supports confirmation that funds were used as intended)
  - Lease vehicles with nexus to RSAT objectives for program providers
  - Essential reentry items for individuals upon their release from incarceration to assist them with transition back into the community (such as hygiene items, clothing, supplies, and other aids, bus passes, employment assistance, housing support, etc.)

- Unallowable Uses
  - Aircraft
  - Bonuses or commissions
  - Compensation and travel for federal employees
  - Construction/renovation projects
  - Entertainment expenses and bar charges
  - Finance fees for delinquent payments
  - Land acquisition
  - Lobbying or fundraising
  - Military-type equipment
  - Incentives (food or gift cards)
  - Prepaid gas/phone cards
  - Vessels/boats/vehicles
  - Weapons and ammunition
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period – Calendar Year (July-June)

#### **Office of Juvenile Justice and Delinquency Prevention Formula Grants (Title II)**

- Eligibility
  - State Agencies
  - Local Governments
  - Federal or State recognized Indian Tribes
  - Nonprofit organizations that provide direct services to at-risk youth and youth involved in the juvenile justice system.
- Purpose/Funding Priorities
 

Currently, Title II funding is limited to these priority areas only.

  - Delinquency Prevention - comprehensive juvenile justice and delinquency prevention programs that meet the needs of youth through the collaboration of the many local systems before which a youth may appear, including schools, courts, law enforcement agencies, child protection agencies, mental health agencies, welfare services, healthcare agencies, and private nonprofit agencies offering youth services.
  - Positive Youth Development - programs for positive youth development that assist delinquent and other at-risk youth in obtaining: a sense of safety and structure; a sense of belonging and membership; a sense of self-worth and social contribution; a sense of independence and control over one's life; and a sense of closeness in interpersonal relationships; Examples include: 40 Developmental Assets, employment skills, life skills, and prosocial activity/attitudes.
  - Juvenile Justice System Improvement – programs, and other initiatives to examine issues or improve practices, policies, or procedures on a systemwide basis (e.g., examining problems affecting decisions from arrest to disposition and detention to correction). Allowable Uses
    - Job training
    - Mental health and substance use treatment
    - Community-based programs and services
    - Reentry/aftercare services
    - School programs to prevent truancy

- Unallowable Uses
  - Gift cards
  - Food and beverages
  - Vehicles
  - Entertainment
  - Stipends or incentives
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – see Chapter 3: Financial Requirements.
- Project Period – Calendar Year (July-June)

## State Grant Programs

### Office of Violence Prevention

- Eligibility
  - Community-Based Agencies or Organizations, including Faith-Based Organizations
  - State Agencies
  - Units of local government (i.e., city, county, town)
  - School Districts
  - Federal or State recognized Indian Tribes
  - 501(c)(3) Non-Profit Organizations
- Purpose
  - The purpose of the Office of Violence Prevention is to fund violence prevention programs that address street and gang violence, homicides and injuries caused by firearms, and the creation of youth employment opportunities in high-crime areas (N.R.S. §81-1450). To effectively address these issues, communities must develop a multifaceted approach that includes violence prevention activities, intervention, enforcement, and rehabilitation. Priority for funding is given to communities and organizations seeking to implement violence prevention programs that appear to have the greatest benefit to the state, and which have, as goals, one of the three identified purpose areas.
    1. Reduction of street or gang violence
    2. Reduction of homicides and injuries caused by firearms
    3. Youth employment opportunities in high-crime areas
- Allowable Uses
  - Personnel and fringe
  - Travel
  - Equipment
  - Supplies
  - Subawards and Contracts
  - Operating expenses (other than those deemed unallowable)
- Unallowable Uses
  - Overtime costs
  - Construction of facilities
  - Indirect organizational costs
  - Auditing expenses
  - E-Commerce expense
  - Drug testing
  - Food/Beverages for conferences, training, or meetings

- Lobbying
- Office Equipment
- Office Supplies
- Office space and utilities
- Stipends and scholarships
- Insurance opt-out plans and stipends
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – None.
- Project Period – Calendar Year (July-June)

### **Community-Based Juvenile Services Aid**

- Eligibility
  - Individual counties
  - Multiple counties
  - Federal or State recognized Indian tribes
  - Any combination of the above-listed
    - If two or more entities partner on a single application, there must be one entity designated as the Lead Agency to receive and disburse grant funds. The Lead Agency is responsible for all funds and must adhere to all requirements and conditions as outlined by the NCC.
- Purpose
  - The purpose of the Community-based Juvenile Services Aid Program is to align with the Juvenile Services Act purpose and to promote the development and implementation of community-based programs designed to prevent unlawful behavior and to effectively minimize the depth and duration of the juvenile's involvement in the juvenile justice system. The purposes of the Juvenile Services Act shall be to (1) assist in the provision of appropriate preventive, diversionary, and dispositional alternatives for juveniles, (2) encourage coordination of the elements of the juvenile services system, and (3) provide an opportunity for local involvement in developing community programs for juveniles so that the following objectives may be obtained:
    - (a) Preservation of the family unit whenever the best interests of the juvenile are served and such preservation does not place the juvenile at imminent risk;
    - (b) Limitation on intervention to those actions which are necessary and the utilization of the least restrictive yet most effective and appropriate resources;
    - (c) Encouragement of active family participation in whatever treatment is afforded a juvenile whenever the best interests of the juvenile require it;
    - (d) Treatment in the community rather than commitment to a youth rehabilitation and treatment center whenever the best interests of the juvenile require it; and
    - (e) Assistance in the development of alternatives to secure temporary custody for juveniles who do not require secure detention (Neb. Rev. Stat. §43-2403). Requirements
      - Applicants are required to develop, adopt, and submit a comprehensive juvenile services community plan (community plan) to the Nebraska Crime Commission pursuant to 43-2404.01.

- Funding requests shall directly align with the priorities identified in the community plan, and funds shall be used exclusively for the implementation and operation of programs or the provision of services identified in the aid recipient's comprehensive juvenile services plan (43-2404.02(3)(b))
  - Programs shall report individual youth data on the youth served for purposes of evaluation (43-2404.02(4)(a))
  - Programs must be grounded in evidence-based practices, principles, and research (43-2404.02(3)(d)(iii))
  - Programs and services shall be designed to serve and target youth who are eleven through eighteen years of age.
- Allowable Uses
  - Personnel/Fringe
  - Travel
  - Operating
    - Communication expenses
    - Conference registration
    - Dues & Subscriptions
    - Educational & Program Materials
    - External Fees for Youth
    - Food and/or Beverages for Youth
    - Incentives
    - Postage
    - Program Equipment
    - Transportation for Youth
  - Contracts
  - Subawards
  - One-time use by an aid recipient:
    - To convert an existing juvenile detention facility or other existing structure for use as an alternative to detention as defined in section 43-245;
    - To invest in capital construction, including both new construction and renovations, for a facility for use as an alternative to detention; or
  - For the initial lease of a facility for use as an alternative to detention
- Unallowable Uses
  - Indirect organizational expenses
  - Audits
  - Construction of facilities
  - Capital construction or the lease or acquisition of facilities beyond the one-time use described above.
  - Programs, services, treatments, evaluations, or other pre-adjudication services that are not based on or grounded in evidence-based practices, principles, and research, except that the commission may approve pilot projects that authorize the use of such aid.
  - E-Commerce expenses
  - Drug testing
  - Food and/or Beverages
  - Lobbying
  - Office equipment

- Office supplies
- Office space and utilities
- Overtime costs
- Stipends and scholarships
- Insurance opt-out plans and stipends
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – None at this time; however, the commission can require up to 40% match.
- Project Period – Calendar Year (July-June)

## **Juvenile Services**

- Eligibility
  - Non-profit community-based agency or organization
  - Political subdivision
  - School district
  - Federal or State recognized Indian Tribes,
  - State agency necessary to comply with the Federal Act
- Purpose
  - The Juvenile Services Act (NRS 43-2401 to 43-2412) was created due to a Legislative finding that the incarceration of juveniles in adult jails, lockups, and correctional facilities is contrary to the best interests and well-being of juveniles and frequently inconsistent with state and federal law requiring intervention by the least restrictive method. The Legislature further found that the lack of available alternatives within local communities is a significant factor in the incarceration of juveniles in such adult jails, lockups, and correctional facilities. To address such lack of available alternatives to the incarceration of juveniles, the Legislature declared it to be the policy of the State of Nebraska to aid in the establishment of programs or services for juveniles under the jurisdiction of the juvenile or criminal justice system and to finance such programs or services through the Community-based Juvenile Services Aid Program, the Juvenile Services Commission Grant Program, and funds acquired by participation in the federal act (Juvenile Justice and Delinquency Prevention Act of 1974) (NRS 43-2403). Funds received through the Juvenile Services Grant Program shall be used exclusively to assist the recipient in the implementation and operation of programs or the provision of services identified in the recipient's community plan, including: Programs for local planning and service coordination; Screening, assessment, and evaluation; Diversion; Alternatives to detention; Family support services; Treatment services; Reentry services; Truancy prevention and intervention programs (Kindergarten – Twelfth Grade); Other services documented by data that will positively impact juveniles and families in the juvenile justice system.
- Requirements
  - Application shall include a comprehensive juvenile services plan
  - Funds shall be used exclusively to assist the recipient in the implementation and operation of programs or the provision of services identified in the recipient's community plan
  - Programs shall report individual youth data on the youth served for purposes of evaluation
  - Programs must be grounded in evidence-based practices, principles, and research
- Allowable Uses
  - Personnel/Fringe
  - Travel

- Operating
  - Communication expenses
  - Conference registration
  - Dues & Subscriptions
  - Educational & Program Materials
  - External Fees for Youth
  - Food and/or Beverages for Youth
  - Incentives
  - Postage
  - Program Equipment
  - Transportation for Youth
  - Contracts
  - Subawards
- Unallowable Uses
  - Indirect organizational expenses
  - Audits
  - Construction, lease, or acquisition of facilities
  - Correctional facilities (acquire, develop, build, or improve)
  - E-Commerce expenses
  - Drug testing
  - Food and/or Beverages
  - Lobbying
  - Office Equipment
  - Office Supplies
  - Office Space and Utilities
  - Overtime Costs
  - Stipends and Scholarships
- Reporting Requirements and Performance Measures – see Chapter 7: Reporting Requirements.
- Match Requirements – None at this time; however, the commission may implement a match.
- Project Period – Calendar Year (July-June)

# Chapter 2: Post Award Requirements

## Subaward Agreements

- Project Period
  - The NCC makes awards for a specified time period, 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, except otherwise noted.
- Award period extensions are generally not allowed, but may be approved at the discretion of agency leadership as allowed within OI 10.
- Availability of Funds
  - The NCC will disburse funds to the grantee, provided funds are available from the Nebraska State Legislature and/or the US Department of Justice.
- Signing Subaward Agreement
  - Review the award document in detail and pay particular attention to the project start and end dates, award conditions, and award details.
  - Both parties must sign the subaward before expenses can be reimbursed.
  - The subrecipient's authorized official signs the award and submits it as instructed in the award notification. The authorized official is the individual designated by the subrecipient agency to sign contracts. The authorized official must be the individual with the authority to legally bind the entity and contract on behalf of the entity (such as the mayor, board president, county board chair, or executive director if signatory authority on behalf of the Board is permissible in the by-laws).
- Termination of Subaward
  - Subrecipients should review the termination language in their contracts and see Chapter 18: Suspension and Termination for additional information.

## Subaward Files

- Maintain a current roster of grant or contract agreements. Include the following information for each grant:
  - Grantor
  - Federal grant number
  - Title of grant
  - Assistance Listing Number and Description
  - Period Covered
  - Approved budget (latest revision)
  - Award amount
  - Match Requirements
  - Purpose of grant
- Maintain a file on each grant. The file should contain at least the following items:
  - Grant agreement, including grant budget
  - All grant agreement amendments
  - Copy of periodic financial reports
  - Other pertinent information (e.g., correspondence, monitoring reports)
  - Maintain information on program income, in-kind contributions, and matching requirements by grant in separate file folders, as necessary.



## Program and Fiscal Responsibilities

- Present supporting documentation to justify each journal entry. In most cases, staff members should use preprinted, sequentially numbered forms. Written policies concerning the use of the forms should be established. (See Chapter 5: Policies and Procedures)
  - The following are examples of supporting documentation:
    - All journals and ledgers
    - Annual financial reports with working papers
    - Annual program reports, including statistics, with working papers
    - Bank reconciliation
    - Bank statements
    - Checks/Warrants
    - Contracts
    - Correspondence
    - Deposit slips
    - Inventory count sheets
    - Invoices
    - Journal vouchers
    - Leave requests
    - Petty cash count sheets
    - Petty cash receipts
    - Petty cash reimbursement receipts
    - Purchase orders
    - Support for sole-source decisions
    - Telephone logs
    - Time sheets
    - Travel claims
    - Written policies
- Proper Financial Records
  - Pursuant to Records Retention and Disposition Schedule 124, Section 63, all grant records shall be retained for five years. All supporting documentation must be retained for five years from the date of submission of the final Federal Financial Report, or if any litigation, claim, audit, or other action involving the records has started before the expiration of the five-year period. The records must be retained until all issues involving the records have been resolved and final action is taken.
    - All financial documentation must be made available to NCC staff when requested.
    - All supporting documents must show the prorated amount of the line item to each funding source and provide the calculation of that item.
    - The prorated amount must match what is provided on the general ledger and add up to the amount indicated in the grants management system.
    - Personally Identifying Information (PII) of clients is confidential and must be redacted from all supporting documentation.

## Required Policies and Procedures

In order to comply with state and federal statutes and requirements, all NCC subrecipients are required to have policies and procedures in place that are outlined in Chapter 5: Policies and Procedures.

## Budgets and Reimbursement

- Claims for Reimbursement
  - Submission Method: All claims for reimbursement are to be submitted via the grants management system.
  - Frequency:
    - Federal Grants: Quarterly, monthly, as approved by NCC
    - State: Quarterly, may submit monthly
  - Due Date: All reimbursement claims are due on the 15<sup>th</sup> of the month following the reporting period.
  - Automated Clearing House (ACH) Information: All reimbursements are processed as ACH and directly deposited.
  - Inadequate/Deficient Financial Reporting:
  - NCC staff will “deny” any expenses that are not adequately supported and approve payment for only those that are verified.
  - Subrecipients will be provided with two opportunities (per OI #10) to provide requested documentation before the cost is permanently denied.
  - Inadequacies may result in the subrecipient being referred to the Division head for suspension of grant funds to address corrective action items.
  - Continued deficiencies will be referred to the Executive Director of the NCC for possible termination of the grant.
- Expense Categories

Explanation of required supporting documentation for each expense type is outlined in Chapter 12: Allowable Costs and Documentation Requirements.

  - Personnel
  - Travel and Training
  - Operating expenses
  - Client assistance
  - Equipment
  - Contract fee for service
  - Indirect costs
  - Subawards
- Client Assistance

Any direct assistance to victims:

  - Cash assistance cannot be provided to victims
  - Assure that all expenses are reasonable, allowable, and able to have supporting documentation.
  - Client assistance expenses requested for reimbursement must provide the date of the expense and a detailed record of the expense.
  - VOCA cannot pay for fees or fines.

- Refund Recovery
  - Refund is owed by the subrecipient to the NCC when funds have been paid to a subrecipient by the NCC, but were for expenses not owed due to allocation, budgeting, and/or processing error.
  - When a subrecipient owes a refund to the NCC:
    - The subrecipient's Grant Manager will notify the subrecipient that a refund is necessary by way of a Refund Request Notice.
    - **Refund Request Notice** is to include:
      - Reason for Requested Refund
      - State-issued Grant Number
      - Federal Grant Number
      - Dollar Amount to be Refunded
      - Date Refund is Due
      - Address to send refund:

Nebraska Crime Commission  
c/o Budget and Accounting Division (Must be included)  
PO Box 94946  
Lincoln, NE 68509-4946
    - Refund Recovery is given no more than five business days for recovery to be received by the NCC.
      - If more than five business days is needed, the subrecipient must request an extension from the head of the Division outlining the reason for the request.
      - The head of the Division or designee will determine if the extension will be granted and advise the subrecipient.
  - With prior approval, the refund owed may be arranged to be deducted from the next reimbursement, when feasible.

## Organizational Contacts

- Organizational contacts are a critical piece to grants management. Please complete the [Personnel Change Request Form](#) and submit it to the assigned grant manager for prior approval.
- State Grants: 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 Administrator.
- Federal Grants: Project Point of Contact, Financial Point of Contact, and Authorized Official changes will require the Personnel Change Form to be submitted to the NCC Grant Administrator.

## Grants Management System User Access Information and Resources

- Subrecipients will utilize the NCC grants management system for purposes of reporting and grant management.
- Resources:
  - Help Desk: <https://ne-amplifund.zendesk.com/hc/en-us>
  - Additional information and resources can be found on the [NCC website](#).

## Non-Profit Board of Directors

- The governing board of a non-profit organization is the entity ultimately responsible for its overall operation.
- It is the board's responsibility to be accountable to the state's government that granted the organization its respective charter, accountable to the federal government that granted tax-exempt status, and ultimately accountable to the public.

## Required Notifications

- Subrecipients must provide written notification to their grant manager of the following occurrences:
  - Contact Changes:
    - Change in organizational contacts as identified above.
    - Change of contact information for organizational contacts to include email address, phone number, or mailing address.
  - Project Changes:
    - Change in project site or location
    - Change in or temporary absence of the organizational contacts.
    - Significant changes in grant-funded personnel positions, which will affect the grant outcomes.
    - Any cessation or interruption of implementation of project activities arising from loss of staff, programmatic restructuring, or other factors impacting project activities.
  - Legal Notifications:
    - Any lawsuit filed against a grant-funded project or program. (Note: Notification of Nebraska Equal Opportunity Commission claims or lawsuits claiming discrimination must follow the procedure outlined [here](#), [Discrimination/Complaint Process](#).)
    - In the event of a formal allegation of civil rights discrimination, including those related to employment, subrecipients must immediately notify their grant manager within ten (10) business days. Subrecipients must report, in writing, the status of any ongoing investigations to the NCC.
    - In the event a federal or state court or a federal or state administrative agency makes an adverse finding of discrimination against a subrecipient agency, after a due-process hearing, on the basis of race, color, national origin, religion, age, sex, or disability the subrecipient agency must send a copy of the finding to their grant manager within ten (10) business days.
  - Other Important Changes:
    - Any change in the subrecipient's banking information that is being used for direct deposit payment of grant funds must be reported. The subrecipient must submit a new Automated Clearing House (ACH) form to NCC.
    - Non-acceptance of award-submitted on agency letterhead.

## Subrecipient Monitoring

- The NCC's two primary purposes are:
  - Effective stewardship of state and federal funds for programs that provide services, and
  - Technical assistance provision for program development, fiscal management, and best practices.
- Monitoring Plan:
  - Federal regulations also require that NCC conduct a risk assessment on each subrecipient to determine the appropriate amount of monitoring.
  - Per federal VOCA Assistance requirements, NCC must have a monitoring plan in place for VOCA funds.
  - The monitoring plan will determine the frequency and level of monitoring for each subrecipient through the use of the Operational Assessment Tool (OAT).
- For Additional Information, see Chapter 16: Subrecipient Monitoring.

## Performance Reports

- Supporting documentation must be maintained to support statistics reported in performance measures.
- For additional information for reporting requirements by funding source, please see Chapter 7: Reporting Requirements.

## Miscellaneous Grant Requirements

- **Single Audit Compliance:** Agencies that expend \$1,000,000 or greater in federal funds in their agency fiscal year are required to comply with the Single Audit requirements. The Single Audit report must be provided to NCC within 30 calendar days after receiving the report, or nine months after the end of the agency fiscal year, whichever is earlier. Subrecipients must also ensure the Single Audit is submitted through the [Federal Audit Clearinghouse](#) within the same timeframes.
- **Grant Management Training:**
  - Each subrecipient must attend Grant Management Training once every three years.
  - Key staff identified on the grant should attend.
  - It is required for the Program Point of Contact and Financial Point of Contact.
  - New subrecipients and new staff in the key positions identified above must attend Grant Management Training within 12 months.
- **Civil Rights Training:**
  - Subrecipient Project Point of Contact and the Civil Rights Compliance Officers must provide evidence of having completed Civil Rights training provided by the NCC at least once during the period of performance of the award.
  - All new Project Point of Contact must complete the training program within one hundred and twenty (120) days of their start date.
  - Subrecipient agencies must train other staff members by using the Office of Civil Rights training program or another training program that includes information on Civil Rights compliance. The Project Point of Contact is responsible for maintaining documentation showing that staff members completed the required Civil Rights training annually.

- **Crime Victim Reparations:** Per the VOCA Rule requirements, all VOCA Assistance subrecipients are required to inform victims of the Crime Victims Reparations program.
  - All programs must have CVR brochures available to provide to victims and track the number of applications assisted to be reported for the OVC performance measures.
  - Please contact the CVR Program manager if your agency needs training or brochures.
- **Nebraska Victims of Crime Alert Portal (NEVCAP):** The NCC victim notification system that provides alerts to crime victims of offender movement and release from jails and correctional facilities. Subrecipients of VOCA Assistance are required to have information and resources available to inform and assist crime victims in subscribing to NEVCAP.

## Chapter 3: Financial Requirements

### Financial Management Systems

- All recipients and subrecipients at any tier are required to establish and maintain adequate accounting systems and financial records and to account for funds awarded to them accurately.
- Recipients and subrecipients at any tier must have a financial management system in place that can record and report on the receipt, obligation, and expenditure of award funds.
- The accounting system must be able to provide accurate, current, and complete disclosures of how funds were expended for each funding stream; must be able to identify the Assistance Listing title and number (formerly Catalog of Federal Domestic Assistance (CFDA)) for all federal funds received, and must include the following:
  - A separate accountability of receipts, expenditures, obligations, and balances for each funding stream.
  - Itemized records supporting all grant receipts, expenditures, and match contributions in sufficient detail to document the exact nature of fiscal activity.
  - Data and information for each expenditure, and match contribution with the proper reference to a supporting voucher or bill properly approved.
  - Maintain payroll authorizations and vouchers.
  - Maintain a time and effort reporting system. Time and effort reports should do all of the following:
    - Describe work activity related to the project.
    - Match the expenses submitted with the corresponding claims.
    - Be signed and dated by both the employee and supervisor.
    - Document eligible hours worked on grant activities, itemized by funding stream.
    - Document match hours in the same manner as paid staff.
  - Maintain records supporting charges for fringe benefits.
  - Maintain records supporting charges for equipment purchased, rented, donated, or destroyed. See Chapter 10: Property and Equipment for more information.
  - Maintain billing records for consumable supplies (i.e., paper, printing) purchased. See Chapter 8 - Purchasing and Procurement Procedures.
  - Lease agreements, contracted services, and equipment purchases that adhere to established procurement processes. See Chapter 8 - Purchasing and Procurement Procedures.
  - Accounting records must also record program income. See Chapter 4 Program Income Procedures for more information.

### Grant Accountability Requirements

- Records Retention
  - Recipients and subrecipients at any tier shall retain all financial records and supporting documents for a minimum of five (5) years following the closure of the grant.
  - See Chapter 17: Retention of and Access to Records for more details.
- Match Requirements

Match requirements vary by funding source and have been outlined below. Please note that matching funds are restricted to the same uses as the Federal funds. If a cost is not allowable under the Federal award, it is not allowable as a match.

  - **Byrne JAG:** Match is not required for JAG, but it is encouraged for sustainability purposes.

- **VOCA:**
  - Amount: VOCA subrecipients are required to provide a 20% match share of the overall requested budget, unless a Waiver of Match has been approved.
  - Exceptions: Match requirements are automatically waived for subrecipients that are federally recognized American Indian or Alaska Native tribes, or projects that operate on tribal lands.
  - Restriction: The match allocated for VOCA cannot be used or reported as a match for other federal awards.
  - Period of Use: All matching funds required by your VOCA grant must be obligated by the end of the project period.
  - Match Waivers: All VOCA subrecipients are encouraged to meet match requirements. Subrecipients are not penalized for inquiring about, seeking, and/or receiving reasonable and justified match waivers.
  - Match Waiver Types:
    - Subrecipient requested match waivers,
    - NCC initiated match waivers, and
    - Match waivers mandated under the National Emergencies Act.
  - Match waiver requests deadline: Match waiver requests may be submitted at the beginning of the subgrant budget period (i.e., at application and/or at the beginning of each subsequent budget period in a multi-year project period). Requests submitted at other times should be rare and will be reviewed at the discretion of the VOCA Administrator.
  - For more information on how to request a match waiver, the eligibility criteria for a match waiver, and the decision/notification process can be found in the [VOCA Match Waiver Policy](#).
- **RSAT:** The match requirement is at a minimum 25% of the project cost.
- **VAWA STOP:**
  - Governmental agencies are required to provide one-third (33.3%) match from non-federal sources based on the STOP VAWA award amount.
  - Non-profit, nongovernmental victim services programs, Tribes, and Tribal governments are not required to make a match.
- **SASP:** Match is not required for SASP.
- **Title II:** Match is not required for Title II.
- **State Funds**
  - OVP: Grantees may be required to provide a match of the designated grant award amount. The mandatory match requirement will be outlined in the Request for Application.
  - Grantees contracting with non-profit agencies or service providers cannot require the contracting agency to provide the necessary matching fund amount.
- **CBA/EB:** Grantees may be required to provide up to a 40% match of the designated grant award amount. The mandatory match requirement will be outlined in the Request for Application.
  - Any local expenditures for community-based programs for juveniles may be applied toward such a match requirement.
  - Counties or Indian tribes applying as a regional group must each provide their designated portion of the mandatory match requirement.



- Grantees contracting with non-profit agencies or service providers cannot require the contracting agency to provide matching funds.
  - **JS:** Grantees may be required to provide a match of the designated grant award amount. The mandatory match requirement will be outlined in the Request for Application.
- **Match Calculations**  
Match requirements are typically stated as a percentage of the total project costs for an award. For example, a 20 percent (20%) match/cost share on a \$100,000 project would be \$20,000, where \$80,000 is provided by the Federal Government and \$25,000 is provided by the subrecipient.

Formula					
Step 1	Award Amount	÷	% of Federal Share	=	Total (Adjusted) Project Cost
Step 2	Total (Adjusted) Project Cost	x	% of Subrecipient Share (Match)	=	Required Cost Share

Example					
Match Requirement = 80/20 (Federal/Match)					
Federal Award = \$100,000					
Step 1	\$100,000	÷	80% Federal Share	=	\$125,000
Step 2	\$125,000	X	20% Subrecipient Share (Match)	=	\$25,000

- **Cash Match**
  - Cash match funds must be derived from non-federal sources (i.e., funds from states and local units of government that have a binding commitment of matching funds for programs or projects), except as provided in the [Department of Justice Grants Financial Guide](#), effective edition (Part III, Chapter 3.3 Cost Sharing Requirements)
- **In-Kind Match**
  - Examples: Third-party in-kind cost sharing includes, but is not limited to, the valuation of non-cash contributions. "In-kind" may be in the form of services, supplies, real property, and equipment. (See [2 CFR 200.306 Cost Sharing](#))
  - Documentation: Recipients and subrecipients at any tier are required to maintain records on all match contributions that clearly outline:
    - Contributing source
    - Date of Contribution
    - Amount of Contribution, and
    - Explanation of the basis for determining the value of items used for the match for the grant. (i.e., personnel services, materials, equipment, and office space).
- **Volunteer Tracking**
  - Value of volunteer service is allowable up to the hourly wage + FICA for similarly paid positions within the organization, or market rate for similar positions if no similar positions exist in the organization.
  - Volunteer Service Documentation must include:
    - Name
    - Date
    - Description of Services Provided

- Total Hours
- Volunteer Signature – If it is difficult to secure the signature of volunteers due to accessibility to the office, consider:
  - Utilizing Electronic Signatures in a PDF fillable form
  - Having the volunteer email a JPEG (picture) of their signed timesheet that the volunteer’s supervisor can print and sign for approval.
- Supervisor Signature
- Location of Service
- **Fair Labor Standards Act Reminder:** Paid employees of a non-profit organization cannot volunteer to provide the same type of services to their non-profit organization that they are employed to provide. (See [Department of Labor’s Fact Sheet #14A: Non-Profit Organizations and the Fair Labor Standards Act \(FLSA\)](#)).
- Indirect Costs (Federal Grants Only)
  - Definition: Indirect costs are 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. (See [2 CFR 200.414 Indirect Costs](#))
  - Negotiated Indirect Cost Rate Agreements (NICRA)
    - If a Federal agency has approved an indirect cost rate or allocation plan, then another agency must accept the same indirect cost rate or allocation plan, provided the rate or plan is current and based on allocation methods substantially in accord with those outlined in the OMB Uniform Guidance for grant requirements.
    - Expired Rates: A subrecipient at any tier that has a federally negotiated indirect cost rate, which has expired during the funding period, cannot draw down funds budgeted for indirect costs until a new rate is approved and a copy is submitted to NCC, or they are eligible for and elect the de minimis rate.
    - One-Time Extension: A request for a one-time extension of a current negotiated rate may be approved for a period of one year with the Federal agency that has approved the soon-to-expire rate.
  - De Minimis Rate
    - Subrecipients at any tier that do not have a current Federal negotiated indirect cost rate (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of modified total direct costs (MTDC). The NCC or subrecipient at any tier is authorized to determine the appropriate rate up to this limit.
    - Recipients and subrecipients at any tier are not required to use the de minimis rate.
    - When applying the de minimis rate, costs must be consistently charged as either direct or indirect costs and may not be double-charged or inconsistently charged as both.
    - Once elected, the subrecipient at any tier must use the de minimis rate for all Federal awards until the organization chooses to receive a negotiated rate.
    - See [2 C.F.R. 200.414\(f\) De minimis rate](#).
  - Indirect Base

- Modified Total Direct Cost (MDTC): The expenditure or cost base to which indirect cost rates are applied. Eligible MDTC expenses include total direct salaries and wages, fringe benefits, materials and supplies, services, travel, and subawards up to the first \$50,000.00 of each subaward. Other exclusions apply. (See also [2 C.F.R. 200.1](#))
- Direct Salaries and Wages: This base includes only the costs of direct salaries and wages incurred by the organization.
- Direct Salaries and Wages plus Fringe Benefits: This base includes the costs of direct salary and wages and the direct fringe benefits incurred by the organization.
- Classification of Costs  
There are no universal rules for classifying costs as direct or indirect; however, the costs **must be consistently applied**. The same portion of a cost cannot be charged as both a direct and indirect cost. Here are a few examples of indirect and direct costs:

Cost Category	Direct or Indirect	Explanation
Salary and benefits of staff who work directly with programs	Direct	The program has the benefit of the person working specifically for the grant. It is easy to allocate time/expenses to the project. If the staff works on more than one project he/she can allocate the time spent on each project.
Executive director and other administrative staff, such as finance, IT, marketing, HR, etc. salary and benefits	Indirect - generally	It is more difficult to allocate directors' time to various funding sources, since directors are responsible for all aspects of the agency.
Office Supplies	Indirect	Office supplies are a part of doing business. It is expected that your agency will have sufficient supplies to do business. It is difficult to allocate the cost of pens, paper, or toner to specific projects.
Project Supplies	Direct	Subrecipient would not have the expense if they didn't have the project. These are not general office supplies. Project supplies are specific to a project.
Rent, utilities, maintenance, repairs, phone, Internet, audit, insurance	Indirect, unless shelter	Shelter expenses directly benefit the program, and the listed expenses (except audit and maybe some insurance) are not shared with other programs. If the shelter went away, these expenses would go away.

## Comingling of Funds

- The accounting systems of all recipients and subrecipients at any tier must ensure that grant funds are not comingled with funds from other agencies.
  - You must account for each fund source separately.
  - Grantees/subgrantees are prohibited from comingling 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 the general ledger or accounting system cannot comply with this requirement, the organization should establish a system to track funds according to each fund source and budget category adequately.

## Reporting Irregularities

- If you know about waste, fraud, abuse, conflict of interest, bribery, gratuity, or other similar misconduct, or whistleblower reprisal relating to an employee, program, contract, or grant, you may report it to the NCC.
  - U.S. Mail:  
Nebraska Crime Commission: Grants Programs  
P.O. Box 94946  
Lincoln, NE 68509-4946
  - Phone: (402) 471-2194
- Fraud, waste or abuse claims involving federal funds administered by NCC must adhere to the following regulations. The grant recipient or subrecipient at any tier must promptly refer to the DOJ Office of Inspector General any credible evidence that a principal, employee, agent, contractor, subgrantee, subcontractor, or other person has either:
  - Submitted a false claim for grant funds under the False Claims Act; or
  - Committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds.
- Potential fraud, waste, abuse, or misconduct should be reported to the OIG.
  - U.S. Mail:  
Office of the Inspector General  
U.S. Department of Justice  
Investigations Division  
950 Pennsylvania Avenue, N.W., Room 4706  
Washington, DC 20530
  - Email: [oig.hotline@usdoj.gov](mailto:oig.hotline@usdoj.gov)
  - Hotline: (800) 869-4499 - contact information in English and Spanish
  - Hotline fax: (202) 616-9881
  - For additional information, please visit the [DOJ OIG website](#).

## Supplanting of Funds

- Federal Definition (DOJ Grants Financial Guide): Supplanting is to deliberately reduce state or local funds because of the existence of federal funds. NOTE: Non-supplanting requirements apply to state grant funds as well.
- Grant funds must be used to supplement any existing funds for program activities and must not supplant (or replace) existing funds that have been appropriated for the same purpose.
- Scope: Supplanting rules apply to all awards and subawards at any tier.
- Supplanting will be reviewed during the application process or post-award monitoring. If reviewers believe that supplanting may have occurred, the recipient or subrecipient at any tier will be required to provide documentation showing that the reduction in state or local funds was due to reasons other than the receipt or expected receipt of grant funds by the NCC. For specific programs, a written certification may be requested by the NCC stating that funds received from the NCC will not be used to supplant.

## Year-End Closeout

- Timeframe: Per Operating Instruction #10, no later than 45 calendar days after the grant's project period end date, the recipient or subrecipient at any tier must submit their final expenditure report for liquidated funds or begin the process of fund reversion. All funds not liquidated will be reverted on the 46th day back to the originating federal or state grant fund.
  - Tier I subrecipients are responsible for ensuring that Tier II subrecipients have liquidated all grant expenditures, including match obligations, prior to the 45 calendar days the Tier I subrecipient has to submit their final report.
- Process: NCC will begin the review of the subrecipient's file to initiate the closeout process 46 calendar days after the end of the project period.
  - If deficiencies are identified during the closeout review, NCC staff will work with the subrecipient to resolve these within five (5) business days.

## Audits

- Requirement: Recipients or subrecipients at any tier that expend \$1,000,000 or greater in federal funds in their fiscal year are required to comply annually with the Single Audit Compliance regulation until the final close of the Crime Commission's federal award from which the program's subaward comes.
- Deadline: Required single audits must be submitted within 9 months after their year-end or one month after the issuance of the audit.
- Submission: Audits must be submitted to the [Federal Audit Clearinghouse \(FAC\)](#) and directly to the NCC.
- Management Decision:
  - NCC is required to issue a management decision letter on audit findings specifically related to the subaward within 6 months after receipt of the subrecipient's audit report.
    - Tier I subrecipients that have Tier II subrecipients are responsible for ensuring that Tier II subrecipients are complying with Single Audit requirements and that the Tier I subrecipient issues a Management Decision letter in coordination with NCC.
  - NCC must ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.
    - Tier I subrecipients must ensure that the Tier II subrecipient takes timely and appropriate corrective action on all audit findings.

## Chapter 4: Federal Grants Program Income

Program income is gross income earned by the recipient or subrecipient at any tier that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in § 200.307(c). Also see 2 C.F.R. § 200.1 and [US DOJ Grants Financial Guide, III. Postaward Requirements, 3.4 Program Income.](#)

All program income that is generated as a result of federally funded activities, in whole or in part, must be reported to NCC as program income. Additionally, all program income must be approved in the budget and will follow the Addition method. If at the time of award, it was not identified that there would be program income, the subrecipient must submit a budget amendment for prior approval and the Deduction method will be followed.

Program income includes but is not limited to income from fees for services performed, the use of rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.

It is the imposition of any fee or charge, whether imposed directly upon a client or indirectly through a third-party payer (including counties or other local governments, private insurance, crime victim compensation, or Medicare/Medicaid) for services or activities in connection with the federally funded grant project, that constitutes program income. This includes services or activities funded by NCC grants or included as part of the project match.

### Program Income Examples

- Program uses federal funds to pay for a mental health or medical provider on staff. The program then bills private insurance or Medicaid for the service provided.
  - Determination: This would be program income and would need to be reported to the NCC and accounted for as such.
- Program uses federal funds to offer training for law enforcement agencies on crisis intervention techniques. The program charges a \$50 registration fee to pay for lunch during the two-day training.
  - Determination: This would NOT be program income and would not be reported. The fees are going towards unallowable costs that the Federal grant would not otherwise cover.
- Program uses federal funds to offer training for law enforcement agencies on crisis intervention techniques. The program charges a \$100 registration fee to cover training materials and offset the higher-than-anticipated cost of space.
  - Determination: This would be program income and would need to be reported to the NCC and accounted for as such.
- A staff person who is funded by Federal grants is paid by other organizations to provide training, which could include other Federally funded programs.
  - Determination: This would be program income and would need to be reported to NCC and accounted for as such.
- Program uses federal funds to contract with a behavioral health provider to complete mental health or substance abuse evaluations or ongoing therapy services. A client referred for an evaluation has insurance through Medicaid, which the provider has billed.

- Determination: This would NOT be program income as the provider is a contractor for the program and not subject to program income reporting requirements. The program would ensure that the contractor is not billing the program for the same expenses that are covered by insurance.

## State Asset Forfeiture Programs

Law Enforcement Agencies that receive income from the sale of seized or forfeited assets (personal or real estate) are required to report forfeitures as program income and must follow the “Addition Method” of handling the program income unless designated otherwise in the award document.

## Program Income Disposition Requirements

- Sale of Property
  - In the case of real property purchased in part with federal funds, the subrecipient may be permitted to retain title upon compensating the NCC for its fair share of the property. The federal share of the property shall be computed by applying the grant-specific percentage of the federal participation in the total cost of the project for which the project was acquired to the current fair market value of the property.
- Royalties
  - All license fees and royalties received from copyrights or other works developed under projects or from patents and inventions may be kept by the recipient unless specified in Federal statutes, regulations, the terms and conditions of the Federal award, or a specific agreement governing such royalties has been negotiated between the awarding DOJ agency and the recipient. See [2 C.F.R. § 200.1 \(definition of “Program income”\)](#); [2 C.F.R. §200.307\(e\)\(3\)](#).
- Attorney’s Fees and Costs
  - Income received after completion of the project related to a court-ordered award of attorney’s fees or costs is considered program income to the extent that it represents a reimbursement for attorney’s fees and costs originally paid under the award. This type of program income is subject to the restrictions stated in the award. See [2 C.F.R. § 200.1 \(definition of “Program income”\)](#).
    - For VAWA STOP and SASP – Please discuss with your NCC grant manager specifics related to any attorney fees and costs to ensure compliance with OVW-specific guidance.
- Registration/Tuition Fees
  - These types of program income (e.g., Higher Education registration and tuition fees; training registration) must be treated in accordance with the instructions stated in the project’s terms and conditions. See 2 C.F.R. § 200.1 (definition of “Program income”).

## Program Income Approval Process

- All program income generated under federally funded programs must have prior approval from NCC. To be approved, a proposal to generate program income requires:
  - Assurance that the rates being charged do not include costs ineligible for grant funding or that offset otherwise unallowable grant costs.
  - For VOCA subrecipients, a written non-discrimination policy specifying that services available to clients will not, in any fashion, depend upon the payment of any such fees by the client or any third-party payer.



- Separate and regular reporting of program income collected and expended as required by NCC.
- Revenues derived from program income must be used to expand or enhance appropriate grant-funded services beyond those funded by the subrecipient; revenue generated by grant-supported activities may not be used for costs ineligible for grant funding.

## Accounting for Program Income

There are three calculation methods of applying program income to a Federal award as outlined in the DOJ Grants Financial Guide:

- Addition Method-Program income is added to the total allowable costs, increasing the overall total amount of the Federal award. This is the preferred method of the NCC; however, it requires that Program Income be included at the time of award. The program income earned under this method is added to the project cost. *This method is generally required for institutions of Higher Education and non-profit research institutions.*
  - Example: Federal Award is for \$100,000; however, \$75,000 of the award would pay for one full-time therapist (no match requirement). The therapist generates \$10,000 in program income by billing private insurance or Medicaid for clients they see. The Federal Award would then be increased to \$110,000, reflecting the \$100,000 in Federal funds plus the \$10,000 in program income.
- Deduction Method-Program income is deducted from the total allowable costs, reducing the overall total amount of the Federal award. The program income generated under this method is credited back to the NCC. This can be done either by reducing the federal share of expenses requested for reimbursement or remitting the funds to the NCC. *This method is generally required when Program Income is not included at the time of award.*
  - Example without Match: Federal Award would be \$100,000; however, \$75,000 of the award would pay for one full-time therapist (no match requirement). The therapist generates \$10,000 in program income by billing private insurance or Medicaid for clients seen. The Federal amount paid out would then be reduced to \$90,000 as the \$10,000 in program income would equal the \$100,000 awarded for the project.
  - Example with Match: Federal Award would be \$80,000, and there is a \$20,000 match requirement for a total project cost of \$100,000; however, \$75,000 of the award+match pays for one full-time therapist. The therapist generates \$10,000 in program income by billing private insurance or Medicaid for clients seen. The program would return \$8,000 of the program income to the NCC (or reduce future reimbursement) and retain \$2,000.
- Cost sharing-Program income is used to meet the Federal award's cost-sharing requirement. This method is only allowable when the sources of program income are not other federal grants.
  - Example: Federal award is for \$100,000 and has a 20% match requirement, equaling \$25,000 for a total project cost of \$125,000. Project income will be earned through user fees for using a software system supported by the federal award. The users are paying for the fee with non-federal dollars; therefore, these funds are allowable to be used as a match and must be reported as program income. The total amount earned from the user fees is \$20,000. This method results in the Federal amount paid being \$100,000, with \$20,000 in program income applied to the match, and the program match share being \$5,000.



## Use of Program Income

- All income generated as a direct result of an agency-funded project shall be deemed program income. Program income must be used for the purposes and under the conditions applicable to the grant. If program income is earned, it must be accounted for up to the same ratio of federal participation as funded in the project or program.
- Unless specified, program income should be used as earned and expended as soon as possible. If the cost is allowable under the federal grant program, it would also be allowable using program income.
- Recording Expenses of Program Income
  - When making purchases and recording expenses related to generated program income, grantees will use the Program Income Worksheet, located on the NCC website, and attach it in the grant management system to report program income with their monthly payment requests. The following items are required when recording program income.
  - Program Income Reporting Worksheet
  - Invoices that show how the program income is expensed.
- Program Income Account Reconciliation and Closeout
  - When an award period expires, as the final financial report is being prepared, the grantee will reconcile the program income account and allocate the program income balance to the main account and other accounts to cover project expenses allowable in the grant before requesting the final grant payment.

## Chapter 4a: State Grants Program Income

Program income is gross income earned by a recipient or a consortium participant under a grant that was directly generated by the grant-supported activity or earned as a result of the award.

Program income includes, but is not limited to, income from fees for services performed, such as diversion fees. Program income must be identified, appropriately documented, and the resulting revenue and expenses properly recorded and accounted for. Program income does not include rebates, credits, discounts, and interest earned on any of these items.

All program income that is generated as a result of state-funded activities, in whole or in part, must be reported to NCC as program income. Additionally, all program income must be approved in the budget and will follow the Addition method. If at the time of award, it was not identified that there would be program income, the subrecipient must submit a budget amendment for prior approval, and the Deduction method will be followed. For more information on the accounting methods to be followed, see Chapter 04-Federal Grants Program Income.

The definition and use of Program Income for state grants differ from what is allowable under the Federal grants. If your organization is a recipient of both state and federal funds, please be sure that Program Income is treated appropriately for each fund source.


### Examples of Program Income

- Juvenile Diversion program charges a \$50 fee for participation.
  - Determination: This would be program income and would need to be reported to NCC and accounted for as such.
- County program facilitates a training for juvenile justice practitioners and charges a registration fee of \$200 for each participant. The registration fee is to cover facility space and food/beverages during the training.
  - Determination: This would be program income and would need to be reported to NCC and accounted for as such.
- The program receives a discount on software services totaling \$1,200 over the course of the project period.
  - Determination: This would NOT be program income and would not be reported.

### Use of Program Income

Program income funds should be utilized to cover project expenditures. If a portion of the income results from activities not directly related to the programs covered by the grant award, it is necessary to prorate the program income to determine the proportion attributed to the grant award-funded program. The program income funds should be expended before grant funds during the grant award period of performance.

The program income generally takes on the properties of grant funds. Program income may be distributed throughout the budget of the award and spent on project-related activities or costs that support the program.



For state grants, program income can be used to cover costs that are otherwise not allowable, so long as the program income is being spent on expenses related to the funded program: rent, office supplies, equipment, and other operating costs. Reporting income generated to cover these expenses (particularly diversion or other program fees) allows the NCC to include that data in reports to stakeholders.

Program income cannot be transferred between programs; it is only allocable to the program that earned the income.

## Recording Expenses of Program Income

When making purchases and recording expenses related to generated program income, grantees will use the Program Income Worksheet, located on the NCC website, and attach it in the grant management system to report program income with their monthly payment requests. The following items are required when recording program income.

- Program Income Reporting Worksheet
- Invoices that show how the program income is expensed.

## Program Income Account Reconciliation and Closeout

When an award period expires and the final financial report is being prepared, the grantee will reconcile the program income account. They will then allocate the program income balance to the main account and other accounts to cover project expenses allowable in the grant before requesting the final grant payment.

Program Income generated after the close of the grant is not considered to be income for that grant cycle and is not required to be reported.

## Chapter 5: Policies and Procedures

NCC subrecipients must have policies and procedures to ensure compliance with federal and state statutes, rules, and guidelines, as well as adherence to best practices in the provision of services.

NCC has outlined the essential policies and procedures subrecipients should have in place below.

### Personnel Policies and Procedures

The subrecipient must have written personnel policies and procedures that address:

- Hiring Process
  - Qualifications
    - Education and/or licensing verification
    - Experience verification
  - Written job descriptions
  - Training received
  - Background checks
    - Ensure compliance with all state and federal background requirements. At a minimum, policy must include which agency positions require a background check and the type of check performed.
    - Employment Eligibility Verification-Federal Grants Only
      - The subrecipient at any tier must ensure that, as part of the hiring process for any position funded in whole or in part, it properly verifies the employment eligibility of the individual who is being hired ([8 U.S.C. 1324a\(a\)\(1\)](#)).
        - Notify all persons associated with the subrecipient at any tier who are or will be involved in activities under the award of both:
          - It is an award requirement to verify employment eligibility, and;
          - The associated provisions in 8 U.S.C. 1324a(a)(1) that generally make it unlawful to hire or recruit for employment certain aliens.
      - Subrecipients at any tier must maintain records of all employment eligibility verifications to comply with the award condition in accordance with Form I-9 record retention requirements.
        - Records are also to be maintained to verify all pertinent notifications and trainings.
  - To satisfy the requirements of this award condition, subrecipients at any tier may choose to participate in E-Verify ([www.e-verify.gov](http://www.e-verify.gov)).
    - An appropriate person must be authorized to act on behalf of the subrecipient and follow proper E-Verify procedures.
  - Determination of Suitability to Interact with Participating Minors-Federal Grants Only
    - The subrecipient at any tier must make **written** determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status or source of funding for the position.

- Subrecipients at any tier are recommended to document the written determination on the “Suitability Determination Subrecipient Template” provided with your grant award documents. If the template is not utilized, subrecipients will need to be able to verify the same information and document the written determination.
  - Screening of staff, contractors and volunteers to ensure that children and vulnerable adults are protected. Individuals in contact with children and vulnerable adults must have background check/screening information collected from the following:
    - National Background Check or a private National Criminal History Check/Screening provider, and
    - [National Sex Offender Registry](#) search.
    - All background checks otherwise required by state or federal law, or required for the programs/services provided by the subrecipient (including fingerprint background checks, if required by state statute, i.e., CAC staff and volunteers).
    - The [Nebraska State Patrol](#) provides a list of agencies authorized to review a fingerprint-based background check. If your agency does not meet one of these authorized purposes, then name-based searches are required as outlined in section 3.E.1-2 of the award condition.
    - The details of this requirement are posted on the OJP website at <https://ojp.gov/funding/Explore/Interact-Minors.htm>.
- Work hours
  - Timekeeping
    - Time and activity tracking of staff
    - Duplication of pay – there must be a policy or procedure to ensure employees are not being paid from multiple sources during the same time period for the same work.
  - Remote work
- Leave
  - State recognized Holidays, vacations, sick leave, bereavement leave, and other leave time as required by federal law.
- Compensation
  - Compensatory time
  - Hazard pay, if applicable
- Termination
  - Leave Payouts are not allowed with grant funds due to the inability to accurately track the devotion to the particular grant program and award of that individual while employed by the agency.
- Supervision of staff
- Seat belt usage in accordance with Nebraska law
- Policy banning texting while driving.

## Personnel Costs

- Time and Attendance Records – Accurate time and attendance records are required for all grant-funded personnel. The subrecipient may use any form that provides the information listed below. These records should minimally contain the following information:
  - Date (day, month, and year)
  - Employee's name
  - Position title
  - Total daily hours charged to the project
  - List of activities related to the project and each funding source
    - Activities should be readily identifiable to each fund source (grant program and federal year of funding) and provide enough detail to determine if the activities conducted are allowable to that fund source.
  - Employee's signature
  - Project director or supervisor's signature
  - Project/Object Code assigned to each fund source in the financial/accounting system.
    - Example: Object Code 1342=2022 JAG  
Object Code 1442=2023 JAG
- Personnel working for more than one project must have sufficient records to show an accurate accounting of each project which have hours recorded to them. This can usually be accomplished by having personnel keep a detailed log of their activities for each project.
- Bonuses, Overtime, and Fringe
  - One-time salary supplements or bonuses, including severance provisions, may not be paid with federal and/or state funds.
  - Payments of overtime are not allowed without prior approval.
  - NCC only reimburses for basic fringes as outlined in the approved budget.
    - Insurance Opt-Out Plans and Stipends: Only basic fringe benefits are considered allowable by the NCC. This includes insurance benefits offered by the agency (health, life, professional liability, etc.), FICA, unemployment insurance, workers' compensation, costs of leave, and pension/retirement. Cafeteria or opt-out plans, benefits, or incentives are not considered allowable expenses and will not be reimbursed. This applies even if the agency has optional fringe benefits approved under Section 125 of the IRS Internal Regulations. Stipends and other cash in lieu of benefits are not allowable.

## Personnel File Requirements

Staff and direct service volunteers should have personnel files that include the following:

- Documentation of verified character/employment references if conducted.
- An agency application or resumé.
- A signed release of information granting the organization permission to obtain a background check and to conduct reference checks.
- Job description.
- Documentation of training/certification received, such as the topic, presenter, length of training, and dates.
- Documentation of minimum job qualifications if not evident from the application or resumé.
- Documentation of background checks according to agency policy.

- Signed sexual harassment policy.
- Other personnel records or documents which align with agency policy, such as employee evaluations, disciplinary actions, awards, achievements, etc.

## Personnel Change Notification and Staff Vacancies

- Communication is the key to successful grant management. If there is a personnel change, please notify your NCC Grant Manager within 5 business days if:
  - Contact information changes.
  - Any of the following positions change:
    - authorized official
    - project point of contact, or
    - financial point of contact.
  - Loss of other key project staff that affects project implementation.
  - For any vacancy, please note the dates of the vacancy in your reimbursement request.
- A continued vacancy or frequent changes in key personnel may necessitate a discussion with your NCC Grant Manager, technical assistance, and/or a need to submit a budget revision.

## Subcontracted Staff

- For policies related to subcontracted staff, see Chapter 8: Purchasing and Procurement Procedures.

## Agency Policies and Procedures

- Client Confidentiality and Security of Confidential Information
  - This requirement applies to victim services organizations. Policy must include:
    - How the organization will protect clients' confidentiality and the responsibility of staff, volunteers, and board members to protect client confidentiality.
    - How the organization secures victim records and who has access to the client records.
    - The requirement that confidentiality statements must be signed by all staff, volunteers, interns, and board members.
  - For more information on confidentiality, see Chapter 6: Confidentiality & Informed Consent.
- Informed Consent and Release of Client Information
  - This requirement applies to victim services organizations funded by VOCA and VAWA.
  - For more information on confidentiality, see Chapter 6: Confidentiality & Informed Consent.
- Breach of Personally Identifying Information
  - Subrecipients of OJP funds (VAWA, VOCA, JAG, etc.) are required to report an actual or imminent breach of personally identifiable information (PII) to their NCC grant manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.
  - This is a requirement of certified assurances.
- Volunteer Policies/Manual and Volunteer Tracking Form
  - All recipients of VOCA funds are required to have at least one direct service volunteer for each grant cycle. Please contact your NCC grant manager if you need assistance with volunteer use or if a waiver is needed.

- Policies and procedures must include:
  - How your organization recruits, selects, screens, trains, and supervises volunteers.
  - How volunteer hours are documented. The volunteer tracking form should include:
    - Volunteer name and signature
    - Date and number of hours volunteered
    - Brief description of the volunteer work
  - How volunteer files are maintained. Files should include:
    - Job description
    - Application or resumé
    - Reference checks
    - Signed confidentiality form
    - Background check showing child abuse and criminal background checks for volunteers providing direct services
    - Training
    - Volunteer evaluations (if applicable)
    - Signed sexual harassment policy
- Grievance Policy and Procedures
  - Policy and procedures must include how victims, employees, and volunteers file grievances or complaints regarding potential violations of contractual stipulations and/or certified assurances.
  - See Chapter 19 – Civil Rights/Complaint Process
- Nondiscrimination Policy
 

Policy and procedures must include:

  - Notification to employees, and victims that the organization does not discriminate on the basis of race, color, national origin, religion, sex disability, or age; that it does not retaliate against a person who files a discrimination complaint or lawsuit, who complains about discrimination; or who participates in a discrimination proceeding, such as being a witness in a complaint investigation or lawsuit.
  - Written policies and procedures advising how to file complaints or allegations of discrimination must be given to employees and clients.
  - Grievance procedures that incorporate due process standards and provide for the prompt and equitable resolution of complaints alleging a violation of the DOJ regulations implementing Section 504 of the Rehabilitation Act of 1973, found at [28 C.F.R. Part 42 G](#), which prohibits discrimination on the basis of disability in employment practices and the delivery of services.
  - Designation of responsible employee: A recipient employing 50 or more persons and receiving Federal financial assistance from the Department of \$25,000 or more shall designate at least one person to coordinate compliance with this subpart.
  - All clients, customers, program participants, employees, job applicants, or consumers of the NCC or their subrecipients have the right to participate in programs and activities operated by the NCC or its subrecipients, regardless of race, color, religion, national origin, sex, age, or disability.
    - In addition, subrecipients of Violence Against Women Act (VAWA) grants are prohibited from discriminating on the basis of sexual orientation or gender identity or expression.



- Adverse findings of a civil rights complaint must be sent to the assigned grant manager in the NCC.
- Notification services must be provided regardless of religious beliefs.
- If an organization conducts explicitly religious activities, that organization must have a mechanism in place to notify program participants that it does not:
  - discriminate on the basis of religion in the delivery of services. This can be part of the intake packet, on a brochure, on the subrecipient's website, etc., and
  - will make reasonable efforts to refer clients who object to the religious character of an organization to another agency for similar services and keep a record of the requests for an alternate provider.
- See Chapter 19: Civil Rights/Complaint Process
- Drug-free Workplace
  - All grantees must have a drug-free workplace policy and procedures, which include:
    - Publishing a statement that notifies employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace, and those actions will be taken against employees for violation of the prohibition.
    - Discourages alcohol and drug abuse and encourages treatment.
    - Acknowledges that drug and alcohol dependencies are health problems and encourages those with alcohol and drug abuse issues to seek treatment.
    - A drug-free awareness program.
    - Requires employees to notify the organization in writing of a criminal drug statute conviction occurring in the workplace no later than 5 calendar days after conviction and requires the organization to inform the assigned grant coordinator within 10 calendar days after the conviction of an employee of the organization of such conviction.
    - Specify actions the organization can take with an employee who has received a criminal drug statute conviction.
  - For more information on the federal requirements of a drug-free workplace, see [28 CFR Part 83 Government-Wide Requirements for Drug-Free Workplace \(Grants\)](#).
- Non-Violence in the Workplace
  - All subrecipients must have a non-violence in the workplace policy and procedures, which includes:
    - A statement proclaiming the organization will maintain a workplace environment free from threats and acts of violence.
    - Lists of prohibited behaviors, such as:
      - causing physical injury to another person
      - acting in an aggressive or hostile manner that creates fear of injury to someone
      - intentionally damaging the property of the organization or of another employee
      - possessing a weapon during grant-related activities (not applicable to law enforcement).
  - How someone reports workplace violence, and if the report can be made anonymously.
  - What steps are taken to address reports of workplace violence.

- Records Retention
  - All grantees must have a record retention policy to include:
    - How long all closed and inactive client files shall be retained.
    - How closed and inactive files are destroyed.
    - How long financial and program records and supporting documents concerning grant-funded projects shall be retained.
    - Who has access to grant-related books, documents, papers or other records associated with grant funding.
  - See Chapter 17: Retention and Access to Records
- Nepotism
  - All grantees must have a policy addressing hiring relatives of an employee or board member.
- Conflict of Interest
  - All grantees must have a conflict-of-interest policy which includes:
    - An explanation, or definition of what qualifies as a conflict of interest, such as “a transaction or arrangement that could benefit an officer, director, or employee.”
    - Prohibition of actions that might result in, or create the appearance of conflict of interest, such as: using an official position for private gain or giving preferential treatment to any person.
    - The requirement board members and staff are to be excused from voting or participating in workplace decisions when a conflict or an appearance of a conflict exists.
  - See Chapter 1: Pre-Award Requirements
- Lobbying Activities
  - In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913.
  - Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.
  - See Chapter 13: Unallowable costs.
- Tracking and Depreciation of Inventory
  - Organizations should have a policy and procedures to track and record all equipment, regardless of the funding source.
  - See Chapter 10: Property and Equipment
- Accounting Policies
  - All subrecipients must have accounting policies regarding the receipt and disbursement of funds, purchasing and payment of expenditures, and the requirement of appropriate segregation of duties. Additionally, the policies should include how the organization separates and accounts for each funding source (no comingling of funds) to include the procedure for depositing revenue into accounts based on funding sources.

- See Chapter 3: Financial Requirements
- Purchasing
  - All grantees must have policies and procedures on purchasing.
  - See Chapter 8: Purchasing and Procurement Procedures
- Travel
  - Subrecipients must have policies and procedures that address travel for staff and volunteers when attending trainings, meetings, conferences, or for the provision of services.
  - See Chapter 9: Travel, Conferences, and Meetings
- Client Assistance
  - Subrecipients who provide client assistance must have a policy describing in detail how client assistance is distributed.
  - See Chapter 12: Allowable Costs
- Gift Cards
  - The use of gift cards or other direct cash assistance to victims (deposits, checks, cash, etc.) is generally unallowable unless indicated otherwise in the funding announcement and approved in the budget.
  - If a program is approved to utilize gift cards, there must be a policy that addresses how the program will track the distribution and utilization of gift cards.
- Response to workplace-related incidents of sexual misconduct
  - OVW-funded grantees (STOP VAWA and SASP) must have a policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence.
  - The details of this requirement are posted on the OVW website at <https://www.justice.gov/archives/ovw/blog/sexual-harassment-policies-now-required-all-ovw-grantees>.
  - [NCC OI #42-Discrimination and Harassment Policy and Complaint Procedures for the NCC and Subgrant Recipients](#)

## Chapter 6: Confidentiality & Informed Consent

Confidentiality and informed consent are foundational to victim services, ensuring that individuals feel safe, respected, and empowered throughout their healing journey. Maintaining confidentiality provides the victim with anonymity and protects them from further harm or stigma. At the same time, informed consent ensures they understand their rights and options, enabling them to make decisions about their care with autonomy and trust.

In thinking about confidentiality and informed consent, grantees should consider the following:

- Confidentiality and Safety
- Nondisclosure
- Mandatory and Permissive Reports
- Breach of Confidentiality
- Information Sharing

Each of these plays an important role for the victim and is discussed in detail below.


### Confidentiality and Safety

Subrecipients at any tier must implement a confidentiality policy to protect personally identifying information. This policy should describe informed consent and procedures for breaches of confidentiality. All staff, volunteers, interns, board members, and others in contact with survivors must sign a confidentiality assurance. The policy should ensure the protection of personally identifying information for all individuals contacting the agency, regardless of whether they receive a service.

Under no circumstances should any victim of crime be required to provide consent to release personally identifying information as a condition of eligibility for the services provided by the NCC or subrecipient.

Informed consent means clearly explaining who will receive the shared information, the purpose of its release, and any known risks or negative outcomes, allowing survivors to make empowered decisions about their care. This transparency fosters trust and ensures that support is provided ethically and respectfully.

Personally identifying information or personal information means individually identifying information for or about an individual, including anything likely to disclose the location of a victim, including but not limited to:

- First and last name
  - Home or other physical address
  - Contact information (including, but not limited to, email address, telephone/fax number, web address, or postal address)
  - Social security number
  - Driver's license number
  - Passport number
  - Student identification number; and
  - Any other information, including date of birth, racial or ethnic background, or religious affiliation that would serve to identify an individual.
- 

Agencies providing victim services must rigorously safeguard personally identifying information (PII) to maintain client trust and safety. This includes keeping all client records out of view from unauthorized individuals, such as other clients, visitors, and volunteers, and storing physical files in locked, secure areas when not in use. For electronic records, agencies must implement robust security measures—such as firewalls, password protection, and restricted user access—to prevent unauthorized data breaches and ensure confidentiality.

## Nondisclosure

Nebraska Revised Statute §27-504, along with federal laws (VOCA, VAWA), prohibits subrecipients from disclosing confidential client information without informed, written, and time-limited consent from the individual concerned. Minors or those with legal guardians, including both the minor and their guardian, must consent unless state law permits the minor or person with a guardian to provide informed consent independently. Consent cannot be provided by an abuser.

## Mandatory and Permissive Reports

**Nebraska Revised Statute § 28-711.** Defines “mandatory reporter” as “Any person who has reasonable cause to believe that a child has been subjected to abuse or neglect or observes conditions that reasonably would result in abuse or neglect, shall report the incident or condition to the proper authorities.” This includes, but is not limited to:

- Medical professionals (physicians, nurses, dentists)
- Mental health professionals
- School employees
- Social workers
- Law enforcement
- Childcare providers
- Clergy members (in certain circumstances)
- Any other person who comes into contact with children in a professional or official capacity

Nebraska law does not explicitly define the term “permissive reporter” in the same way it defines “mandatory reporter.” However, the language in Nebraska Revised Statute § 28-711 effectively creates a universal reporting requirement, meaning that any person who has reasonable cause to believe that a child is being abused or neglected is required to report it.

## State CB/EB/JS Program Guidance:

There are limited circumstances in which a Diversion Coordinator may need to breach confidentiality and contact an outside agency (e.g. DHHS or local law enforcement). Because information received or disclosed during the course of the diversion program is to remain confidential, the Parent/Guardian Consent & Youth Assent Forms should include the acknowledgment and agreement that the Diversion Coordinator may breach confidentiality in the following situations:

- A youth threatens to hurt themselves.
- A youth threatens to hurt someone else.
- A youth discusses plans to commit a crime.
- A youth states they have witnessed a serious crime (e.g., homicide).

- A youth shares information related to child abuse/neglect that is reportable under the state's Mandatory Reporter Law (Child Protection and Family Safety Act, Neb. Rev. Stats. §28-710 to §28-727)

The mandatory child abuse reporter law (Neb. Rev. Stats. §28-711) mandates that any person who has a reasonable belief that a child has been subjected to child abuse or neglect or observes such child being subjected to circumstances which would result in child abuse or neglect, make a report. Child abuse (see §28-707) can encompass a wide range of activity, including being placed in a situation that endangers his or her life or physical or mental health. If the diversion coordinator knows that a parent/guardian of the youth knows of the youths threat to harm themselves, others, commit a crime, witnessed a serious crime and the parent/guardian has done nothing to help the youth seek treatment or prevent the danger to the youth's life, physical, or mental health surrounding the event it may very well fall under the mandatory duty to report depending on the factual scenario. A person making a report under §28-711 is immune from liability under §28-716.

If these exceptions are present during a Coordinator's case management, Coordinators should alert their supervisor for guidance on next steps.

No personal information about a youth should be communicated to other agencies regarding diversion participation history or for any other reason after a diversion case has closed. Nebraska statute requires diversion programs to keep information received by the program regarding the youth confidential unless a release of information is signed upon admission to the program or is otherwise authorized by law. Diversion programs must also respond to a public inquiry regarding the youth's participation in diversion in the same manner as if there were no information or records concerning participation in the diversion program. Information or records pertaining to participation in the diversion program shall not be disseminated to any person unless authorized by law.

Additional information applicable to Diversion Programs is available in the [Nebraska Youth Diversion Model Program Guide](#).

## Breach of Confidentiality

If a breach of confidentiality occurs, subrecipients at any tier are required to promptly inform their assigned grant manager or the grant administrator. Each agency must have clear policies and procedures in place to ensure that, within 24 hours of discovering a breach, it notifies the appropriate representative via email. This notification must include specific details about the breach and describe the steps being taken to protect the victim's privacy and safety.

## Information Sharing

Subrecipients may share aggregate, non-personally identifying service and demographic data to meet Federal, State, Tribal, or territorial reporting requirements. Personally identifying information must not be disclosed for any reporting, evaluation, or data collection under the federally funded project, except as noted below.

Per a [Memorandum](#) dated July 20, 2015, from the Deputy Attorney General at the U.S. Department of Justice, the U.S. DOJ Office of the Inspector General has the authority to access records, reports, audits, reviews, documents, papers, recommendations, and other material, including personally identifying information of victims. This authority is given by the Inspector General Act of 1978. In practice, OIG will generally work with the NCC and subrecipients to protect, to the extent possible, the identifying information of victims by allowing for redaction.

Recipients and subrecipients at any tier of Community-Based Aid (CB), Community-based Juvenile Services Enhancement Aid Program (EB), and Juvenile Services (JS) are required to provide individual youth data for the purposes of evaluation. Additionally, personally identifiable information may be reviewed to comply with evaluation requirements for the Office of Violence Prevention (OVP) program.

## Chapter 7: Reporting Requirements

Recipients and subrecipients of federal and state funds have various reporting requirements, outlined by funding source below. Submission of complete and accurate reports is a key component of grants management. Failure to submit these reports by the expected due date may result in suspension of the grant.

### Financial Reporting

Financial reporting is required quarterly in the form of a reimbursement request for all recipients and subrecipients. Reimbursement requests are due on the 15th of the month following the end of each quarter. Supporting documentation required to accompany monthly reimbursement requests will be based on the agency's OAT level. Grant payments are on a reimbursement basis only; reimbursements cannot be made until required financial documentation from the subgrantee has been approved by the NCC. Refer to the subaward special conditions for more details on quarterly expense reimbursement.

Additional information regarding supporting documentation requirements is provided in Chapter 12- Allowable Costs and Documentation Requirements.

- Due Date:
  - Quarter 1 (Jul 1 – Sep 30) due **October 15**
  - Quarter 2 (Oct 1 – Dec 31) due **January 15**
  - Quarter 3 (Jan 1 – Mar 31) due **April 15**
  - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Final Report (July-June Project Period): **August 14**

The final reimbursement request is due no later than 45 days from the end of the grant period.

If your agency or project has a business need for monthly expense reimbursements, submit to the NCC a waiver request on your agency's letterhead justifying the need for monthly reimbursement.

### Program Reporting

#### VOCA

- Subaward Report (SAR):
  - The Office for Victims of Crime (OVC) requires all subrecipients to submit a [SAR](#).
    - Due Date: The SAR is due in the PMT within 90 calendar days after the subaward's start date.
    - Submission Process:
      - The SAR has a Part I that has to be completed by NCC staff, and Part II that is completed by subrecipients.
      - Funding Determination Notifications will provide directions to subrecipients on completion of the SAR to ensure that the due date is met.
  - The SAR captures the subgrantee name, type of organization, service area, subaward amount, period of performance, and purpose. OVC uses this data about Victim Assistance subgrantees to respond to data requests from other government offices, the legislature, media groups, and other stakeholders.



- Quarterly Data Report – Performance Measures  
The Office for Victims of Crime (OVC) requires all VOCA-funded organizations to complete quarterly Performance Measurement Tool (PMT) Reports.
  - Submission Process: These reports are completed via the federal reporting website [www.ovcpmt.org](http://www.ovcpmt.org)
  - Due Dates and Reporting Periods: PMT reports are due every quarter to the federal government as well as the NCC.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Changes to PMT System Contact Person:
    - Changes to the PMT System Contact Person must be made within 30 calendar days of the effective date.
    - It is the responsibility of the subrecipient to notify the assigned Grant Manager if there is a change to the subrecipient's PMT System Contact Person.
    - The Grant Manager will not assume that if the program's Project Point of Contact is changed, the change also applies to the PMT System Contact Person.
    - Updating a change to the PMT System Contact Person can be made at the same time as requesting a change to the Project Personnel.
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in "Post-award" menu - "Performance" - "Performance Plan."
- Additional Resources:
  - Performance Measures
    - [Victim Assistance Performance Measures](#) can be found on the OVC website along with other helpful tools.
  - PMT System
    - For PMT technical assistance, contact [ovcpmt@usdoj.org](mailto:ovcpmt@usdoj.org) or 1-844-884-2503.
    - Please note that forgotten or lost PMT login information following its initial creation will require the subrecipient to work with the OVC PMT HelpDesk to regain access to the account.

## VAWA STOP

- Annual STOP VAWA report
  - Due Date: An annual STOP VAWA report is due **February 28**
  - Reporting Period: The previous calendar year's (January to December) grant activities.
  - Submission Process: The NCC will send subgrantees a link to access the VAWA MEI IMPACT tool system after January 1. Subgrantees will enter reporting information directly into the VAWA MEI IMPACT tool system.
- Additional Resources:
  - [Instructions for the Annual Performance Report for the STOP Violence Against Women Formula Program](#).
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in "Post-award" menu - "Performance" - "Performance Plan."
- Financial Report: Chapter 12-Allowable Costs and Documentation Requirements

## SASP

- Annual SASP report
  - Due Date: An annual SASP report is due **February 28**.
  - Reporting Period: The previous calendar year's (January to December) grant activities.
  - Submission Process: The Crime Commission will send subgrantees a link to access the VAWA MEI IMPACT tool system after January 1. Subgrantees will enter reporting information directly into the VAWA MEI IMPACT tool system.
- Additional Resources:
  - For more information on completing the SASP reports, go to the [Measuring Effectiveness Initiative – SASP Formula Grant Program](#) website.
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**

- Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in “Post-award” menu - “Performance” - “Performance Plan.”
- Financial Report: Chapter 12-Allowable Costs and Documentation Requirements

## Byrne JAG

- Performance Measurement Tool: The Bureau of Justice Assistance (BJA) requires all funded agencies (subrecipients) to submit statistical data quarterly using the online Performance Measurement Tool (PMT) system. Agencies are required to create internal data collection processes to complete the performance measures and assign a point of contact within the agency to enter the data.
  - Due Date: PMT reports are due every quarter to the federal government as well as the NCC.
    - Quarter 1 (Oct 1 – Dec 31) due **January 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 2 (Jan 1 – Mar 31) due **April 15**
    - Quarter 3 (Apr 1 – Jun 30) due **July 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 4 (Jul 1 – Sep 30) due **October 15**
  - Reporting Period: The Previous quarter's grant activities for data. Semi-annual narrative questions will report on the activities of the previous two quarters of the grant.
  - Submission Process: These reports are completed via the federal reporting website <https://bjapmt.ojp.gov/>
    - Subrecipients are required to download the report and submit it to the NCC via the grants management system.
- Additional Resources:
  - If you need a user ID or have any questions, please get in touch with the PMT help desk staff by email [bjapmt@ojp.usdoj.gov](mailto:bjapmt@ojp.usdoj.gov) or toll-free at 1-888-252-6867. The JAG performance measures are available here: [JAG Performance Measures](#). BJA has provided [PMT FAQs for JAG](#) to help with reporting requirements.
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in “Post-award” menu - “Performance” - “Performance Plan.”
- Financial Report: Chapter 12-Allowable Costs and Documentation Requirements

## SCIP

- Performance Measurement Tool: The Bureau of Justice Assistance (BJA) requires all funded agencies (subrecipients) to submit statistical data quarterly using the online Performance Measurement Tool (PMT) system. Agencies are required to create internal data collection processes to complete the performance measures and assign a point of contact within the agency to enter the data.
  - Due Date: PMT reports are due every quarter to the federal government as well as the NCC.
    - Quarter 1 (Oct 1 – Dec 31) due **January 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 2 (Jan 1 – Mar 31) due **April 15**
    - Quarter 3 (Apr 1 – Jun 30) due **July 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 4 (Jul 1 – Sep 30) due **October 15**
  - Reporting Period: The Previous quarter's grant activities for data. Semi-annual narrative questions will report on the activities of the previous two quarters of the grant.
  - Submission Process: These reports are completed via the federal reporting website <https://bjapmt.ojp.gov/>.
    - Subrecipients are required to download the report and submit it to the NCC via the grants management system.
- Additional Resources:
  - If you need a user ID or have any questions, please get in touch with the PMT help desk staff by email [bjapmt@ojp.usdoj.gov](mailto:bjapmt@ojp.usdoj.gov) or toll-free at 1-888-252-6867. The SCIP performance measures are available here: [SCIP Performance Measures](#).
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: The Previous quarter's grant activities for data.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in "Post-award" menu - "Performance" - "Performance Plan."
- Financial Report: See Chapter 12-Allowable Costs and Documentation Requirements

## RSAT

- Performance Measurement Tool: The Bureau of Justice Assistance (BJA) requires all funded agencies (subrecipients) to submit statistical data quarterly using the online Performance Measurement Tool (PMT) system. Agencies are required to create internal data collection processes to complete the performance measures and assign a point of contact within the agency to enter the data.
  - Due Date: PMT reports are due every quarter to the federal government as well as the NCC.
    - Quarter 1 (Oct 1 – Dec 31) due **January 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 2 (Jan 1 – Mar 31) due **April 15**
    - Quarter 3 (Apr 1 – Jun 30) due **July 15**
      - Includes Semi-Annual Narrative Questions
    - Quarter 4 (Jul 1 – Sep 30) due **October 15**
  - Reporting Period: The Previous quarter's grant activities for data. Semi-annual narrative questions will report on the activities of the previous two quarters of the grant.
  - Submission Process: These reports are completed via the federal reporting website <https://bjapmt.ojp.gov/>.
    - Subrecipients are required to download the report and submit it to the NCC via the grants management system.
- Additional Resources:
  - If you need a user ID or have any questions, please get in touch with the PMT help desk staff by email [bjapmt@ojp.usdoj.gov](mailto:bjapmt@ojp.usdoj.gov) or toll-free at 1-888-252-6867.

The RSAT performance measures are available here: [RSAT Performance Measures](#). BJA has provided [PMT FAQs for RSAT](#) to help with reporting requirements.
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives is being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program must be reported each quarter. If there is no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due on the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in "Post-award" menu - "Performance" - "Performance Plan."
- Financial Report: See Chapter 12-Allowable Costs and Documentation Requirements

## Title II

- OJJDP Performance Measures: Programs funded by Title II must use the OJJDP Performance Measures to record data that shows progress towards achieving program goals and objectives by reporting on youth participants and all grant requirements related to program activities. There are 28 questions to be answered in the OJJDP Performance Measures, with space provided for notes to explain the data or provide comments if needed. This form is posted on the [NCC website](#).
  - Due Date: Performance Measures are due the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities for data. Make sure you enter the data under the correct quarter as indicated in the spreadsheet. You will use the same spreadsheet throughout the fiscal year, updating each quarter with a running total being calculated by the spreadsheet.
  - Submission Process: OJJDP Performance Measures spreadsheet will be submitted through the grant management system in “Post-award” menu - “Performance” - “Performance Plan.”
  - Additional Resources:
    - There is a [Title II Quarterly Reporting Guide](#) on the Crime Commission website.
- Quarterly Activity Narrative Report: The NCC Quarterly Activity Narrative Reporting Form is to ensure the budget is being spent accordingly, progress on goals and objectives are being documented, and the project is demonstrating impact. Each goal and objective listed in the approved award for the funded program will need to be reported on each quarter. If there was no activity or progress on a specific goal, please note that in the form.
  - Due Date: Quarterly Reporting is due the 15<sup>th</sup> of the month following the end of the quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Reporting Period: Previous quarter grant activities.
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in “Post-award” menu - “Performance” - “Performance Plan.”
- Financial Report: See Chapter 12-Allowable Costs and Documentation Requirements

## Office of Violence Prevention (OVP)

Grantees of funding from the Office of Violence Prevention are required to submit quarterly and annual activity reports.

- Due Date: Quarterly reports are due the 15<sup>th</sup> of the month following the end of each quarter.
  - Quarter 1 (Jul 1 – Sep 30) due **October 15**
  - Quarter 2 (Oct 1 – Dec 31) due **January 15**
  - Quarter 3 (Jan 1 – Mar 31) due **April 15**
  - Quarter 4 (Apr 1 – Jun 30) due **July 15**
- Annual Report is due 45 days after the end of the project period.
- Reporting Period: Previous quarter grant activities for data. The Annual report will detail the entire period's progress towards meeting the project goals, activities, and outcomes.
- Submission Process: Quarterly reports are submitted under the "Performance Plan" in the grant management system.
- Annual reports are submitted under the "Performance Plan" in the grant management system.
- Additional Resources:
  - The [quarterly report](#) and annual report templates are on the NCC website, "[OVP Page](#)", "Grant Management Resources and Forms."

## Community-Based Aid (CB) and Juvenile Services (JS)

- Date Reporting: Programs receiving funds are **required** to submit individual-level data to the Crime Commission. All individual-level data is entered into the Juvenile Case Management System (JCMS).
  - Due Date: Data should always be up to date and entered at least quarterly by the 15<sup>th</sup> of the month following the end of the quarter.
  - Submission Process: Individual level youth data is submitted electronically through the Juvenile Case Management System (JCMS) accessible through the Nebraska Criminal Justice Information System (NCJIS). Individual certificates for JCMS access are required.
- Additional Resources:
  - To request a certificate to securely enter required data, contact the Youth Justice Specialist. For technical assistance with accessing the JCMS (i.e., password will not work), please contact the JCMS helpdesk at [NCC.JCMShelpdesk@nebraska.gov](mailto:NCC.JCMShelpdesk@nebraska.gov). Information on required variables and JCMS data entry tutorials are on the NCC website, "[Juvenile Programs and Interventions](#)" page, "Juvenile Case Management System (JCMS)."
- Quarterly Data Certification: Project leads are **required** to certify quarterly data reporting and monitoring of programs to ensure compliance with the data requirements. This will be submitted through the grant management system.
  - Due Date: Data Certifications are due on the 15<sup>th</sup> of the month following the end of each quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Submission Process: Project leads will review the "Certify by Quarter" report in JCMS, verifying with the programs that the numbers are accurate. Project leads will no longer



need to click “certify” on this screen; the certification will take place on the Activity Reporting Form. Project leads will attest to the data accuracy on the Activity Reporting Form, serving as the data certification, which will be submitted in the grant management system.

- Quarterly Activity Reporting Form: Each program receiving funding will be required to submit a brief quarterly narrative. Project leads will need to coordinate with any sub-awards or contractors receiving grant funds to accomplish this by the reporting deadline. All funded programs will be on one reporting form.
  - Due Date: Quarterly reports are due on the 15<sup>th</sup> of the month following the end of each quarter.
    - Quarter 1 (Jul 1 – Sep 30) due **October 15**
    - Quarter 2 (Oct 1 – Dec 31) due **January 15**
    - Quarter 3 (Jan 1 – Mar 31) due **April 15**
    - Quarter 4 (Apr 1 – Jun 30) due **July 15**
  - Submission Process: Quarterly Activity Narratives will be submitted through the grant management system in the “Post-award” menu - “Performance” - “Performance Plan.”
  - Additional Resources:
    - A CBA/JS quarterly reporting guide is on the Crime Commission website, “[Juvenile Programs and Interventions](#)” page, “Grant Management Resources and Forms.”
- Financial Report: Chapter 12-Allowable Costs and Documentation Requirements
- Additional Resources:
  - Tutorials on submitting payment requests in the grant management system can be found on the NCC.
- Annual Report: Grantees are required to complete an Annual Grant Activity report. If a grantee receives multiple grants in the same project period (CB, EB, Supplemental EB and/or JS) only one report is submitted for all grants.
  - Due Date: Annual reports are due 45 days after the end of the project period.
  - Reporting Period: Activities conducted during the entire project period.
  - Submission Process: The report is submitted via email to the Deputy Director of Youth Programs.
  - Additional Resources:
    - The Annual Report Template and Annual Grant Activity Report Guidelines can be located on the [Juvenile Programs and Interventions](#) page under “Grant Management Resources and Forms.”



## Chapter 8: Purchasing & Procurement Procedures

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. Recipients and subrecipients at any tier should 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 recipient or subrecipient at any tier must abide by [Nebraska's Procurement Policy](#) until a policy is created.

Specific procedures that will be addressed in this section will be:

- Purchases
- Selecting Vendors
  - Vendor Qualifications
  - Selecting Vendors
- Disbursement of Funds
- Supporting Documentation
- Procurement of Goods and Services
  - Procurement standards
  - Adequate Competition
  - Non-Competitive Practices
- Procurement of Professional Services
  - Types of Agreements
    - Subawards
    - Contractor and Consultant Agreements
  - Consultant Rates of Payment
  - Oversight of Professional Services Contract (subcontract)
    - Programmatic Monitoring
    - Fiscal Monitoring

### Purchases

Recipients and subrecipients at any tier shall follow their own purchasing procedures provided the procurement conforms to applicable federal law and the standards identified in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200](#)).

The [State of Nebraska Procurement Manual, Section 2.2](#), outlines procurement thresholds. The threshold is based on whether the item is a good or service and the dollar amount of the contract, including any renewals.

At a minimum, NCC grant recipients and subrecipients at any tier must follow the procurement standards as written in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - [200 CFR 318](#) through [200 CFR 326](#).

Recipients and subrecipients at any tier must have standards and procedures in place for a segregation of duties to ensure no one individual has the authority/responsibility to order, receive purchases, approve invoices for payments, or make payments, sign checks, and mail payments.

## Selecting Vendors

### Vendor Qualifications

All vendors providing supplies, equipment, or services should be reputable firms having demonstrated capacity to produce or provide supplies, equipment, services, and other items within a reasonable time or within specific time limits established by the purchaser. Vendors should be subject to disqualification if they misrepresent the quality, quantity, or price of what is being purchased. Vendors that exceed reasonable time limits should also be disqualified.

### Selecting Vendors

Whenever possible, select vendors based on three price quotations or competitive bids. As a subrecipient, you must conduct all procurement transactions in a manner providing full and open competition consistent with the Procurement Standards in the Uniform Requirements at [CFR 200.319](#). This requirement is the same whether procurement transactions are negotiated or competitively bid, and without regard to dollar value. In order to avoid unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals must be excluded from competing for such procurement.

Written procedures for procurement transactions must ensure all solicitations incorporate a clear and accurate description of the technical requirements of the material, product, or service to be procured. Solicitations should also identify all requirements that must be fulfilled and all other factors to be used in evaluating bids and proposals.

Under certain circumstances, supplies, equipment, services, or other items may be purchased without bids or quotations, but agencies are still encouraged to solicit bids from at least three vendors ([State of Nebraska Procurement Manual, Section 2.4 Informal Bids](#)). Quotations may not be necessary if a qualified vendor is the sole source of the items to be purchased, or, in case of emergency, when immediate delivery is necessary for the entity's continued provision of adequate services. For information on Sole Source procurements, refer to the [State of Nebraska Procurement Manual, Section 2.6 Sole Source](#).

All sole-source purchases should be reviewed by the person at the agency with authority to approve such purchases, or a designee. In any event, the grantee project director should be apprised of any sole-source purchase as soon as possible. A written memorandum explaining all emergency purchases and all other sole-source purchases exceeding an amount determined by management should be attached to the file copy of the purchase order.

To determine what Method of Procurement to follow, please refer to [CFR 200.320](#) (Methods of Procurement) in the Uniform Requirements.

## Disbursement of Funds

Upon proper certification of invoices and bills, make disbursements in accordance with your agency's policies and standard grant procedures for the issuance of checks and vouchers.


## Supporting Documentation

Present supporting documentation to justify each journal entry. In most cases, staff members should use preprinted, sequentially numbered forms. Written policies concerning the use of the forms should be established.

The following are examples of supporting documentation:

- All journals and ledgers
- Annual financial reports with working papers
- Annual program reports, including statistics, with working papers
- Bank reconciliation
- Bank statements
- Checks/Warrants
- Contracts
- Correspondence
- Deposit slips
- Fixed assets inventory listings
- Inventory count sheets
- Invoices
- Journal vouchers
- Leave requests
- Petty cash count sheets
- Petty cash receipts
- Petty cash reimbursement receipts
- Pre-numbered cash receipt
- Purchase orders
- Support for sole-source-decisions
- Telephone logs
- Time sheets
- Travel claims
- Written policies

Maintain a current roster of grant or contract agreements. Include the following information for each grant:

- Grantor
  - Federal grant number
  - Title of grant
  - Catalog of Federal Domestic Assistance (CFDA)
  - Period Covered
  - Approved budget (latest revision)
  - Grantor share
  - Match Requirements
  - Purpose of grant
- 

Maintain a file on each grant. The file should contain at least the following items:

- Grant agreement, including grant budget
- All grant agreement amendments
- Copy of periodic financial reports
- Other pertinent information (e.g., correspondence, monitoring reports)

Maintain information on in-kind contributions and match requirements by grant in separate file folders, as necessary.

## State Policy-Procurement of Goods and Services

Recipients and subrecipients at any tier that do not have a procurement policy of their own must follow the State of Nebraska policy, which is outlined below.

### Procurement standards

Procurement in Nebraska for goods and services is governed by the [State Procurement Act, Section 73-801 to 73-819](#), and the State of [Nebraska Procurement Manual](#), which outlines standardized procedures for state agencies.

- Thresholds and Requirements
  - Under \$50,000: Agencies may use informal procurement methods, such as quotes or direct purchases, but must still ensure fairness and value.
  - Over \$50,000: Requires formal competitive bidding through either:
    - Invitation to Bid (ITB) – used for tangible goods.
    - Request for Proposal (RFP) – used for services or when evaluation beyond price is needed.
- Competitive Bidding Process
  - Public Posting: Solicitations must be posted for at least 15 calendar days.
  - Submission & Opening: Bids must be submitted securely and opened publicly.
  - Award Criteria must be established.
- Exceptions
  - Certain purchases may be exempt from competitive bidding, such as:
- Emergency procurements.
- Sole source procurements (with justification).
- Intergovernmental agreements.

## Adequate Competition

In accordance with the Nebraska State Procurement Act and the State Procurement Manual, adequate competition is achieved when a solicitation for goods or services results in multiple responsive bids or proposals from qualified vendors, ensuring a fair and transparent selection process.

To demonstrate adequate competition, the following conditions must be met:

- The solicitation was publicly posted for a minimum of 15 calendar days.
- The procurement opportunity was accessible to all registered vendors through the state's procurement platform.
- The solicitation did not contain restrictive specifications that would unfairly limit vendor participation.
- At least two or more responsive bids or proposals were received and evaluated.
- Noncompetitive Practices

In alignment with the Nebraska State Procurement Act and the State Procurement Manual, noncompetitive procurement practices are discouraged and permitted only under specific, justified circumstances. The state prioritizes open competition to ensure transparency, value, and fairness in the acquisition of goods and services.

Noncompetitive practices may be considered only when:

- Sole Source Justification: The goods or services are available from only one known source, and no reasonable alternatives exist.
- Emergency Procurement: An urgent need exists that does not allow time for competitive bidding, and delay would pose a risk to public health, safety, or welfare.
- Intergovernmental Agreements: Purchases made through cooperative agreements with other governmental entities.
- Unique or Proprietary Requirements: The specifications are so specialized that only one vendor can meet the requirements.

To proceed with a noncompetitive procurement, agencies must:

- Provide written justification detailing the rationale for bypassing competitive bidding.
- Demonstrate that the pricing is fair and reasonable.
- Ensure that the procurement does not violate any statutory or ethical standards.

Noncompetitive practices must be documented thoroughly and are subject to review and audit to ensure compliance with state procurement policies.



## Procurement of Professional Services

### Types of Agreements

#### Subawards

A subaward is used when a portion of a federal grant or cooperative agreement is passed from a prime recipient (e.g., a state agency) to a subrecipient to carry out part of the funded program. Key elements include:

- Collaborative relationship that allows the subrecipient to help the program achieve its goals.
- Federal compliance by following the Uniform Guidance outlined in 2 CFR Part 200.
- Performance-based, which ensures the subrecipient is responsible for programmatic outcomes.
- Monitoring required ensures the prime recipient of federal funds must monitor the subrecipient for both performance and financial management.

#### Contractor and Consultant Agreements

Contractor and consultant agreements refer to formal contracts between a state agency and external professionals or firms hired to provide specialized services. These agreements are governed by specific statutes and procurement guidelines to ensure transparency, fairness, and compliance.


A contractor agreement is a legally binding document between the state and a vendor (individual or company) hired to perform a specific task or deliver a service. This may include:

- Construction
- IT services
- Maintenance
- Administrative support

A consultant agreement is a contract with an individual or firm providing professional expertise or advice, such as:

- Strategic planning
- Legal or financial consulting
- Engineering or architectural services
- Procurement advisory services

Both a contractor and a consultant agreement should contain key elements that outline expectations to ensure understanding of the work to be performed. These elements include, but are not limited to:

- Scope of Work that clearly defines the service(s) to be provided.
  - Conflict of Interest Clause in which contractors must certify that no conflicts exist.
  - Contract Hierarchy that specifies which documents take precedence in case of a conflict.
  - Performance Warranty to ensure if standards are not met, the contractor/consultant may be required to re-perform the services at no additional cost.
  - Compliance to ensure contractors/consultants are adhering to Nebraska statutes, and, if federally funded, to 2 CFR Part 200 procurement standards.
- 

## **Consultant Rates of Payment**

It is important to note that Nebraska does not prescribe a single universal rate for consultants. Instead, rates may vary depending on the nature and scope of the services provided. However, for individual consulting engagements supported by federal funding, compliance with the federally established rate is mandatory: individual consultants must adhere to a rate of \$81.25 per hour, not to exceed \$650 per day. This ensures proper stewardship of federal resources and maintains consistency with national procurement standards. Individual consultants with a rate higher than \$81.25 per hour must have prior approval from the NCC to exceed the rate.

## **Oversight of Professional Services Contract (subcontract)**

Effective oversight of professional services contracts necessitates robust programmatic and fiscal monitoring processes to verify both the quality and the accountability of delivered services. Projects utilizing federal funds must comply with these monitoring standards, ensuring that all programmatic and financial activities align with federal requirements and demonstrate responsible stewardship of resources.

### **Programmatic Monitoring**

Programmatic monitoring involves regularly reviewing and evaluating the implementation of contracted services to ensure that project activities align with the predefined objectives, timelines, and quality standards. This process includes verifying the delivery of services, assessing outcomes, and documenting progress against established benchmarks. Effective programmatic monitoring helps confirm that the contractor or consultant is fulfilling their commitments and that the project remains on track to achieve its intended goals.

### **Fiscal Monitoring**

Fiscal monitoring consists of systematically evaluating the financial aspects of contracted services to ensure the responsible management of funds and adherence to budgetary requirements. This process includes reviewing invoices, verifying expenditures against approved budgets, assessing cost allocations, and ensuring that all spending complies with applicable federal, state, and local regulations. Through regular fiscal oversight, organizations can detect discrepancies, prevent misuse of resources, and maintain transparency and accountability throughout the life of the contract.



## Chapter 9: Travel, Conferences, & Meetings

All travel requests will abide by the policies and procedures of the NCC and the Nebraska Department of Administrative Services, as well as applicable laws, regulations, policies, and official U.S. Department of Justice (DOJ) Guidance when travel occurs with federal grant funds. If out-of-state travel is being requested, grantees will submit an Out-of-State Travel Request form at least six weeks prior to travel.

Recipients and subrecipients at any tier will no longer submit and follow their own travel policy for overnight grant-funded travel. They will be required to use the State of Nebraska travel expense reimbursement form (ERD) when submitting reimbursement requests with overnight travel.

Pursuant to the Department of Administrative Services travel policy regarding meals, all allowable meal expenses incurred during travel will be reimbursed by the grant at 70% of the daily federal per diem rate ("State Per Diem Rate") based on travel destination. The first and last day of travel will be prorated at 75% of the State Per Diem Rate. See below for further details.

### Travel Policy Requirements:

The State of Nebraska Travel Policies must be followed ([DAS Accounting Manual](#)) when submitting reimbursement requests for grant-funded overnight travel.

### Travel Purpose:

Travel paid for by the grant must be necessary for the provision of services outlined in the grant. Additionally, allowable travel expenses related to attendance at a training or conference are outlined below.

### Travel Expense Categories:

#### Mileage

- Allowable Expenses: Mileage is reimbursable at the rate listed for business travel specified on the IRS website: <https://www.irs.gov/tax-professionals/standard-mileage-rates>.
- Agencies should ensure that no client's personally identifiable information (PII) is included in the mileage documentation.
- Documentation Requirements: Mileage Logs **must** include:
  - Employee/Volunteer Name, Signature, and Date
  - Date of Travel
  - Start/Stop Location
  - Total Miles Traveled
  - Purpose of Trip
  - Supervisor Signature and Date

#### Airfare

- Allowable Expenses: 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. The 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:
  - Require circuitous routing
  - Require traveling during unreasonable hours



- Excessively prolong travel
- Result in additional costs that would offset transportation savings
- Offer accommodations to meet travelers' medical needs – Documentation must be provided to justify the expense on a case-by-case basis.
- Documentation Requirements:
  - Itemized Airfare Invoice Showing:
    - Payment for Airfare
      - Including any receipts for luggage expenses (see Miscellaneous Travel Expenses)
    - Departure Location & Date
    - Arrival Location & Date

## Lodging

- Allowable Expenses: In order for lodging expenses to be reimbursed by the grant, the following conditions must be met:
  - The person traveling is more than 60 miles from his/her workplace.
    - Exceptions may be made due to weather, work requirements, or medical conditions.
    - If any of the above circumstances exist, the reason must be clearly stated on the disbursement documentation.
  - Lodging is available for reimbursement for the night before an activity begins through the night before an activity ends.
  - Lodging must follow the “government rate” (GSA) when possible. Lodging rates are listed on the General Services Administration (GSA) website and are subject to change. <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
  - If there are no hotels in the area able to offer the government rate, this information must be clearly stated on the reimbursement documentation, and verification must be provided.
    - Acceptable Verification: Communication from hotels that they will not honor the GSA rate without federal identification, a call log indicating hotels called and available rates, and screenshots of hotel booking pages reflecting rates and availability in the area.
- Documentation Requirements.
  - Itemized Hotel Invoice Showing:
    - Payment for Hotel
    - Dates of Stay
  - Documentation of any exceptions listed above under allowable expenses.

## Meals

- Allowable Expenses:
  - 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 a full day regardless of start and stop time.

- Overnight Travel: 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. (<https://www.gsa.gov/travel/plan-book/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
    - Additional meal costs *may be* allowable if the meal is not substantial (documentation must be provided to verify).
- Unallowable expenses: Meal expenses for one-day travel are not reimbursable, even if the agency travel policy allows it.

### Training and Conferences

- Allowable Expenses: It is the responsibility of the agency to ensure training attended with grant funds is relevant to providing services outlined in the grant and follows the proper travel policies and rates (i.e., VOCA funds used to attend training are relevant to providing services to victims of crime).
- All conferences or trainings must have prior approval from the NCC Grant Administrator.
- Unallowable Expenses: VOCA cannot fund non-direct service staff to attend training.
- Documentation Requirements:
  - Certificate of Completion or an agenda for trainings/conferences attended
  - Registration costs and other miscellaneous costs.

### Miscellaneous Travel Expenses – the following fees are reimbursable for out-of-state travel:

- Luggage Fees
  - Allowable Expenses: Reimbursement is limited to one checked bag.
  - Unallowable Expenses: The Crime Commission is not responsible for fees incurred for exceeding the maximum weight limitations for standard luggage fees.
  - Documentation Requirements: Airline Receipt for checked bags.
- Private transport
  - Allowable Expenses:
    - Expenses must be reasonable and comparable to public transportation, if available. Examples of private transport include, but are not limited to: Uber, Lyft, taxi, etc.
    - Tips are not to exceed 20% of the bill.
    - Use of ridesharing services for subrecipients of VOCA and VAWA funding should review their award conditions to ensure compliance with confidentiality and privacy requirements.
      - Develop written policies and procedures to address and maintain victim confidentiality and privacy when utilizing ridesharing services.
      - Resources for best practices using ridesharing services:
        - National Network to End Domestic Violence, Safety Net Project, March 2023: <https://www.techsafety.org/uber-safety-and-privacy>

- National Domestic Violence Hotline, Apple Safety Check Tipsheet: <https://www.thehotline.org/wp-content/uploads/media/2023/06/apple-safety-check-tipsheet.pdf>
- Documentation Requirements:
  - Dates Expense Incurred
  - Location of the Expense Incurred, and
  - Rate Charged for Expense Incurred.

### Public transport

- Allowable Expenses:
  - Reimbursable expenses are limited to official state business such as travel to and from the airport, hotel, conference, and/or meeting location.
  - Examples of public transportation: metro, bus, train, ferry, trolley, subway, etc.
- Documentation Requirements:
  - Dates Expense Incurred
  - Location of the Expense Incurred, and
  - Rate Charged for Expense Incurred.

### Rental car

- Allowable expenses: Reimbursement of rental car expenses is 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.
- Documentation Requirements:
  - Dates Expense Incurred
  - Location of the Expense Incurred, and
  - Rate Charged for Expense Incurred.

### Parking

- Allowable Expenses: Parking expenses are reimbursable for:
  - Costs associated with parking a vehicle when utilizing air travel.
  - Only the necessary days of travel will be reimbursed (the day preceding and the day following the event). 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. For example, garage parking would not be allowable if surface parking is available at a lower rate.
- Documentation Requirements:
  - Dates Expense Incurred
  - Location of the Expense Incurred, and
  - Rate Charged for Expense Incurred.

### Resources:

- The Expense Reimbursement Document (ERD) can be found on the DAS website as well as the NCC website: <https://das.nebraska.gov/forms/index.html#acct>
  - Please note that this form should only be used to submit expenses for overnight travel.
  - For daily travel, subrecipient agencies should use their own form.
- Training video for completing ERD: <https://www.youtube.com/watch?v=tQJmOdIF0iA>
- State of Nebraska Travel Policy: <https://das.nebraska.gov/accounting/manual.html#t6>

# Chapter 10: Property & Equipment

## Definitions

- Real Property: typically includes land and buildings.
- Personal Property: includes both tangible personal property, which is classified as either equipment or supplies, and intangible personal property, which includes things having no physical existence, like trademarks, copyrights, and patents.
- Equipment: is a tangible non-expendable personal property having a useful life of more than one year and an acquisition cost that is equal to or greater than the organization's capitalization threshold.
- Capitalization Threshold: the dollar amount identified in the agency policy to determine if an item is classified as equipment.
  - State of Nebraska: \$5,000
  - Code of Federal Regulations: \$10,000
- Intangible Property: includes trademarks, copyrights, and patents.

*Please note that real property and intangible property are **unallowable** expenses with **victim services funding**. Also see [2 CFR 200 Subpart D – Property Standards](#).*

If a recipient or subrecipient at any tier does not have their own procurement policies and procedures, the NCC requires that they follow the State of Nebraska policies and procedures.

## Acquisition

Recipients and subrecipients at any tier should establish and follow their own procurement policies and procedures that conform to applicable federal and state law when purchasing equipment.

Federal and State Policy guidelines:

- Uniform Guidance - Procurement Standards [§ 200.318](#) – [§ 200.327](#)
- State Procurement Act ([Nebraska Revised Statute 73-801 to 73-819](#))

## Inventory Control

- Careful screening should take place before acquiring property to ensure that no other equipment owned by the organization is suitable.
- Subrecipients must have and follow their property and equipment policy and maintain supporting documentation to avoid incurring property and equipment costs that are later disallowed (e.g., acquiring unreasonable, duplicative, or unnecessary property).
- Recommended inventory control includes:
  - Keep an up-to-date equipment inventory (See Management and Oversight of Equipment)
  - Employ effective management techniques for determining whether property/equipment is needed.
  - Initiate a screening process to ensure effective controls are in place for property management.

## Documentation

- Property records for equipment purchased must be maintained, which include:
  - Description of item
  - serial number
  - title holder
  - acquisition date
  - cost, including:
    - funding source(s),
    - percentage of state and federal dollars funded
  - location where item is maintained
  - use and condition of the equipment, and
  - disposition data, including the date of disposal, sale price, and justification.

## Management and Oversight of Equipment

- **Inventory:** A physical inventory of the property must be taken, and the results reconciled with property records at least once every two years.
- **Maintenance Procedures:** Regular maintenance procedures must be in place to ensure the property is in proper working condition.
- **Control System:** A control system must exist to ensure adequate safeguards to prevent loss, damage, or theft of property.
  - Any loss, damage, or theft shall be investigated and documented by the subrecipient, as appropriate.
  - Subrecipients must notify NCC of any loss, damage, or theft of equipment that will impact the program.
  - Subrecipients are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed.
- **Depreciation:** Adequate property records must support depreciation charges, and physical inventories must be taken at least once every two years to ensure that the assets exist and are usable, used, and needed. The subrecipient must maintain adequate depreciation records showing the amount of depreciation.

## Disposition

- When equipment acquired under a Federal award is no longer needed for the original project, program, or for other activities currently or previously supported by a Federal agency, the recipient or subrecipient must request disposition instructions from NCC if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal agency or pass-through entity disposition instructions:
  - Equipment with a current fair market value that is equal to or less than the Capitalization Threshold established in the recipient or subrecipient policy (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the DOJ or NCC.
  - Equipment with a current fair market value of more than the Capitalization Threshold (per unit), the item may be retained or sold, but DOJ will have the right to a specific dollar amount.

- Calculate this amount by multiplying the percentage of the DOJ agency's contribution towards the original purchase price by the current market value or proceeds from the sale. The seller is also eligible to retain \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment.

## Reporting Purchase

- Prior to purchasing equipment, recipients and subrecipients at any tier must fill out the [NCC Equipment Procurement Form](#) for prior approval. Once purchased, upload the receipt and bids into the grant management system for reimbursement.
- At the end of the grant fiscal year, submit the [NCC Equipment Inventory Retention](#) form.

## Equipment Acquired with Specific Federal Formula Funds

- Byrne JAG
  - Subrecipients must follow standards and procedures set out in [34 U.S.C. 10227](#) and in the DOJ Grants Financial Guide "Equipment and Supplies Acquired With Edward Byrne Memorial Justice Assistance Grant Program Funds."
- VAWA STOP
  - Per STOP FAQs, STOP funds may be used to partially purchase equipment that will be used for the STOP project as well as other purposes if the expenses are prorated according to the percentage of time that the equipment is used for STOP purposes.
  - For example, a state could use STOP funds to support a portion of the digitalization of a 911 network if it can document the percentage of expenses based on the number of calls received for domestic violence, dating violence, sexual assault, and stalking.
- SASP
  - Any equipment purchased must be associated with funding for staff or contract positions providing direct services.
- VOCA
  - Per the VOCA Rule, expenses of procuring furniture and equipment that facilitate the delivery of direct services (e.g., mobile communication devices, telephones, braille and TTY/TDD equipment, computers and printers, beepers, video cameras and recorders for documenting and reviewing interviews with children, two-way mirrors, colposcopes, digital cameras, and equipment and furniture for shelters, work spaces, victim waiting rooms, and children's play areas), except that the VOCA grant may be charged only the prorated share of an item that is not used exclusively for victim-related activities.

## Chapter 11: Printing, Publications, & Media

Project costs for publication and printing, including distribution, promotion, and general handling of electronic or print media, are generally allowable. If these costs are not identifiable with a particular project or cost activity, the costs should be allocated as indirect costs to all benefiting activities of the organization. To be considered allowable, publication costs must be incurred in accordance with the terms of the project. Additional guidance for publication and printing costs is set out in [2 C.F.R. § 200.461](#).

Recipients publicizing project activities and results must follow applicable conditions on their awards, including those related to required publication disclaimers and to the reservation on the part of the federal agency under [2 C.F.R. 200.315\(b\)](#) of a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes, and to authorize others to do so. This includes the right to require recipients and subrecipients to make such works available through agency-designated public access repositories.

Any questions on the allowability of printing, publications, and media should be directed to the NCC before publication.

### Publications and Printing Disclosure

Subrecipients at any tier of Federal grants, publicizing project activities, results, and accomplishments, should include the following statements:

"The opinions, findings, and conclusions or recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the U.S. Department of Justice or Nebraska Crime Commission."

"This publication was supported by **[grant number]** awarded by the U.S. Department of Justice, through the Nebraska Crime Commission."

Recipients at any tier of State grants publicizing project activities, results, and accomplishments should include the following statement:

"This publication was supported by **[grant number]** awarded by the Nebraska Crime Commission; points of view or opinions contained in this document are those of the author(s) and do not necessarily reflect the views of the Nebraska Crime Commission."

### OJP Training Guiding Principles

Subrecipient (at any tier) must adhere to OJP Training Guiding Principles when utilizing grant funds for any training or training materials developed or delivered with grant funds provided by the Office of Justice Programs. [OJP Training Guiding Principles for Grantees and Subgrantees](#) are outlined below.

- **Trainings must comply with applicable law.** In developing and conducting grant-funded training, grantees (and any subgrantees) shall not violate the Constitution or any federal law, including any law prohibiting discrimination.
- **The content of trainings and training materials must be accurate, appropriately tailored, and focused.** The content of training programs must be accurate, useful to those being trained, and well-matched to the program's stated objectives. Training materials used or distributed at trainings must be accurate, relevant, and consistent with these guiding principles.

- **Trainers must be well-qualified in the subject area and skilled in presenting it.** Trainers must possess the subject-matter knowledge and the subject-specific training experience necessary to meet the objectives of the training. In selecting or retaining a trainer, grantees (or subgrantees) should consider such factors as the trainer's resume and written materials, interviews with the trainer, observation of other trainings conducted by the trainer, feedback from other entities with which the trainer has worked, training participant feedback and evaluations, and the general reputation of the trainer.
- **Trainers must demonstrate the highest standards of professionalism.** Trainers must comport themselves with professionalism. While trainings will necessarily entail varying teaching styles, techniques, and degrees of formality, as appropriate to the particular training goal, professionalism demands that trainers instruct in the manner that best communicates the subject matter while conveying respect for all.

## Media

- The utilization of state grants for media expenses may be approved at the discretion of the NCC.
- Advertising and Public Relations:
  - **Advertising** - The term advertising means the costs of advertising media and the corollary administrative costs. Advertising media includes, but is not limited to, magazines, newspapers, radio and television, direct mail, exhibits, and electronic or computer transmittals.
  - **Public Relations** - The term "public relations" includes community relations and means those activities dedicated to maintaining the recipient's or subrecipient's image or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.
  - For more specifics on allowable expenses, please see [2 CFR 200.421](#).



## Chapter 12: Allowable Costs & Documentation Requirements

This chapter will provide project costs that are generally allowable. Specific allowability of costs is dependent upon the grant program and the approved budget for the project.

**Certain costs are unallowable with state funds.** Please refer to Chapter 13: Unallowable Costs for more information.

### Prior Approval

- The NCC requires the following costs to have prior approval before any costs are expended:
  - Equipment
  - Out-of-state travel or training
  - Overtime
  - Direct client assistance
  - Rental cars
- Please contact your NCC Grant Manager for approval.

### Personnel Costs

- Payment of Personnel costs associated with the provision of services related to the grant and necessary for the project are generally allowable.
  - Administrative personnel costs may be allowable depending on the grant award funding source. Please see your grant award conditions and/or reach out to your NCC Grant Manager.
  - Personnel costs associated with prevention work may be allowable depending on the grant award funding source. Please see your grant award conditions and/or reach out to your NCC Grant Manager.
- Fringe Benefits – Personnel costs include the costs of direct salary/wages and the direct fringe benefits.
- Overtime – Overtime is not allowable without prior approval from NCC.
- Post-employment - If your agency has written policies that clearly describe post-employment benefits, such as accrued leave, payout of post-employment benefits is allowed. The cost must be shared or allocated to other funding sources if applicable. However, severance payouts are not allowed with grant funds.
- For more information, please see the following chapters:
  - Chapter 3: Financial Requirements
  - Chapter 5: Policies and Procedures

## Required Documentation

- Personnel
  - Timesheets must account for total hours worked by the employee and provide a brief description of allowable activities and after-the-fact distribution of time to each fund source.
    - Signed by the employee and supervisor or someone with firsthand knowledge. Electronic signatures are acceptable, provided they are from a timekeeping system or emails are provided that reflect the submission and approval of timesheets.
    - Certifications may be acceptable for employees who are devoted 100% to one fund source and can be used in lieu of providing activities for each day. The certifications should coincide with the pay period. Best practice would be to include the certification statement on each timesheet.
    - Pay stubs or payroll register that match the timesheets.
- Fringe Benefits
  - Paystubs that reflect fringe benefits paid by the organization.
  - Copies of contracts or agreements for fringe benefits.

## Consultant/Contracts

- Contractor and consultant agreements refer to formal contracts between a recipient or subrecipient at any tier and external professionals or firms hired to provide specialized services. These agreements are governed by specific statutes and guidelines to ensure transparency, fairness, and compliance.
- For more information, see Chapter 8: Purchasing and Procurement Procedures.

## Required Documentation

- Confirm whether a vendor is a consultant or contractor.
- Provide a contract or agreement for each consultant or contractor at the start of the grant. A copy will be kept in the grant file for subsequent submissions.
  - Contractor or vendor agreements that are initiated after the start of the grant must be submitted with the first reimbursement request, including that contractor/consultant.
- If a contract or agreement expires within the project period, ensure a copy of the new contract is submitted with the next submission.
- Invoices for each payment made to the consultant/contract that detail the dates services are provided and the activities conducted.

## Subawards

- Programs that have subawards (2nd-tier subawards) to other agencies for the provision of direct services are responsible for ensuring that each subaward has the following:
  - Grant Award document
  - Special conditions
  - Proper financial controls
  - Systems in place for data collection
  - Compliance with Federal Civil Rights

- The Program will be responsible for monitoring (Program and Financial) each 2nd-tier subaward to ensure grant compliance. Documentation of monitoring must be maintained as part of the grant file and provided upon request.
- For more information, see Chapter 8: Purchasing and Procurement Procedures.

## Travel

- Travel expenses related to grant activities are allowable expenses.
- For more detailed information, please see Chapter 9: Travel.

### Required Documentation

- See Chapter 9: Travel for documentation requirements.

## Indirect Costs

- Indirect costs are allowable on federal subawards. Indirect costs are not allowable on state grants (CBA, EB, JS, OVP).
  - If your agency has a federal negotiated indirect cost rate, it must be included in your grant application.
  - If your agency does not have a federally negotiated indirect cost rate, your agency can choose to use the de minimis rate.
- For more information, see Chapter 3: Financial Requirements.

### Required Documentation

- Copy of the current approved federally negotiated indirect cost rate to be provided at time of application and at renewal.
- If the rate expires during the grant period, reimbursement will not be approved unless there is an extension or new agreement submitted.

## Equipment

- Equipment means tangible personal property (including information technology systems) having
  - a useful life of more than one year and
  - a per-unit acquisition cost of \$5,000 or greater (or the organization's capitalization policy, if it is less than \$5,000).
- If the organization does not have a capitalization policy in place, the State policy amount of \$5,000 must be followed.
- Specific equipment expenses must be necessary to the project and outlined in the approved budget.
- For more information, see Chapter 10: Property and Equipment.

### Required Documentation

- Documentation of the procurement process (bids, RFP, etc.)
- Copy of the invoice.
- Equipment log that identifies the purchase, date of purchase, vendor, cost and location of the item.

## Supplies

- Supplies are all other items of tangible personal property that are not equipment. This includes computing devices that cost less than \$5,000 per unit (or the organization's capitalization threshold, if that is less than \$5,000).
- Supplies are any general office supplies that are consumable/that get used up or discarded, and includes, but are not limited to:
  - pens or pencils
  - notebooks/paper
  - paper clips
  - staples
  - facial tissue/Kleenex
  - bathroom tissue
- Specific supplies expenses must be necessary to the project and outlined in the approved budget.

### Required Documentation

- Itemized receipts or invoices that identify how the cost was allocated to the fund source, including the calculation.

## Software, Software Development, and Hardware

- Software programs, software subscriptions, and hardware that are necessary for the project are allowable.
- Software development must have prior approval. Please reach out to your NCC Grant Manager to request approval.

### Required Documentation

- See Consultant/Contracts section.

## Other Expenses

### Rental Agreements

- Whether your agency rents office space or receives space as an in-kind donation, you are required to have a written rental agreement or statement of in-kind value provided by a realtor's assessment.
- Acceptable rental agreements generally include:
  - Date of agreement
  - Terms of agreement
  - Payment details or value of in-kind contribution by a realtor's assessment
  - Signatures of appropriate parties

### Required Documentation

- All contracts or agreements under this category must be provided with the first submission in the grants management system for the grant period.
  - It is the responsibility of the subrecipient to submit renewals or new agreements throughout the grant period when necessary.
- Invoice or proof of payment such as a check or bank statement.

## Utility Bills

- Utility bills related to the provision of the agency's direct services are allowable.

### Required Documentation

- Itemized bills that include the below:
  - Company name, address, and phone number
  - Account number
  - Billing period
  - Service address
  - Total cost
  - Breakdown of charges
  - Calculations to show how the expense was allocated to the fund source

### Client Assistance - any direct assistance to victims:

- Cash assistance cannot be provided to victims.
- Assure that all expenses are reasonable, allowable and able to have supporting documentation.
- Client assistance expenses requested for reimbursement must provide the date of the expense and a detailed record of the expense.

### Required Documentation

- Explanation on the invoice/receipt that the purpose is for victim/client services.
  - If it is not clear that an item would be reasonable for victim/client services, provide an explanation.
    - Example: Purchase is made for a wrench, an explanation such as "Tool for a client to fix their car to escape to safety" may be necessary.
- Invoice/receipt should include a unique client identification number to allow for verification during monitors or audits.
- Ensure that all victim PII is removed prior to submitting to the NCC.

## Chapter 13: Unallowable Costs

**Note:** The list of unallowable costs summarized in this chapter may not be all-inclusive. Additional information regarding unallowable costs can also be found in the [Department of Justice- DOJ Grants Financial Guide – Unallowable Cost](#) section. Specific unallowable costs include:

### Construction

Grant funds for construction projects are generally prohibited.

### Land Acquisition

Land acquisition costs are unallowable.

### Supplanting

Grant funds cannot be used to supplant state or local funds. Supplanting occurs when grant funds are used to replace state or local funds that would, in the absence of such federal/state aid, be made available for the grant-funded project. All applicants must certify that grant money will be used to increase the amount of funds available for the applicable victim service activity, youth justice system activity, or criminal justice system activity.

### Compensation for Federal Employees

Salary payments, consulting fees, or other enumeration of full-time federal employees are unallowable costs.

### Travel of Federal Employees

Costs of transportation, lodging, subsistence, and related travel expenses of awarding agency employees are unallowable charges. Travel expenses of other federal employees for advisory committees or other program or project duties or assistance are allowable if they have been:

- Approved by the federal employee's department or agency and
- Included as an identifiable item in the funds budgeted for the project or subsequently submitted for approval.

### Bonuses or Commissions

Bonuses to staff, officers, or board members of profit or non-profit organizations are unallowable with grant funds. The recipient or subrecipient must use other funds for bonuses or commissions.

### Lobbying

All subrecipients must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate.

The following lobbying cost prohibitions apply to all subrecipients:

- Attempting to influence the outcome of any federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity.
- Establishing, administering, contributing to, or paying for the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.

- Attempting to influence: (a) the introduction of federal or state legislation; or (b) the enactment or modification of any pending federal or state legislation through communication with any member or employee of the congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity), or with any government official or employee in connection with a decision to sign or veto any legislation.
- Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies.
- Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of congress or a state legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either congress or a state legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation.
- Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying.
- Paying a publicity expert.
- The Anti-Lobbying Act, 18 U.S.C. § 1913, was recently amended to expand significantly the restriction on the use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S. C. § 1352.
- See [28 C.F.R. Part 69](#) for DOJ grantees. However, in the interest of full disclosure, all subrecipients understand that no federally appropriated funding made available under this grant program may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government, without the express approval of the NCC. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence.

## Fundraising

Fundraising with grant dollars is prohibited. Fundraising costs include organizing financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions. Neither the salary of people engaged in fundraising activities, nor indirect costs associated with those salaries, may be charged to a federal award. Programs should utilize non-grant funds to cover fundraising expenses.

## Corporate Formation

The costs for corporate formation are not allowed.

## Taxes (including Value Added Tax)

- State/Local Governments, and Tribes
  - Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs.
  - Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are allowable.

- This provision does not restrict the authority of the Federal awarding agency to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency for indirect costs may accept a reasonable approximation thereof.
- Nonprofit organizations and IHEs
  - In general, taxes which the non-Federal entity is required to pay, and which are paid or accrued in accordance with GAAP, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for:
    - Taxes from which exemptions are available to the non-Federal entity directly or which are available to the non-Federal entity based on an exemption afforded by the Federal Government, and, in the latter case, when the Federal awarding agency makes available the necessary exemption certificates,
    - Special assessments on land that represent capital improvements, and
    - Federal income taxes
  - Any refund of taxes and any payment to the non-Federal entity of interest thereon, which were allowed as Federal award costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Federal Government. However, any interest actually paid or credited to a non-Federal entity incident to a refund of tax, interest, and penalty will be paid or credited to the Federal Government only to the extent that such interest accrued over the period during which the non-Federal entity has been reimbursed by the Federal Government for the taxes, interest, and penalties.
- Value Added Tax
  - Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in a country are an allowable expense under Federal awards. Foreign tax refunds or applicable credits under Federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the non-Federal entity relate to allowable costs, these costs must be credited to the Federal awarding agency either as costs or cash refunds. If the costs are credited back to the Federal award, the non-Federal entity may reduce the Federal share of costs by the amount of the foreign tax reimbursement, or, where the Federal award has not expired, use the foreign government tax refund for approved activities under the Federal award with prior approval of the Federal awarding agency.



## Conferences, Meetings, and Training Activities

When using federal grant funds for these activities, there are clear guidelines to ensure compliance and avoid unallowable costs. Unallowable costs include:

- Entertainment
- Sports
- Visas
- Passport Charges
- Bar Charges/Alcoholic Beverages
- Laundry Charges
- Food and beverage costs are rarely allowable. See specific guidance in the DOJ Financial Guide.
- Gifts/Trinkets/Memorabilia/Commemorative Items: Trinkets (items such as hats, mugs, portfolios, t-shirts, coins, gift bags, etc., regardless of whether they include the conference name or OJP/DOJ or NCC logo) must not be purchased with DOJ or NCC funds as giveaways for conferences or events. Basic supplies that are necessary for use during the conference (e.g., folders, name tags) may be purchased.

## Other Unallowable Expenses

Other unallowable expenses include, but are not limited to:

- Legal fees of the organization
- Cost of applying for grants
- Costs incurred prior to the grant award start date or after the grant end date
- Travel upgrades such as first class, additional leg room, or other unreasonable accommodations
- Management and administrative training
- Sole source contracts (without the prior written approval from the NCC)
- Depreciation or a use allowance on idle or excess facilities
- Severance packages (compensation an employer provides to an employee who has been laid off, whose job has been eliminated, who through mutual agreement has decided to leave the company, or who has parted ways with the company for other reasons.)
- Interest
- Credit Card Fees
- Membership fees to an organization whose primary activity is lobbying
- Bonuses (including, but not limited to, employees, board members, and volunteers)

Information provided is to be used as a guide. Ensuring the allowability of costs under federal grant programs is essential for maintaining compliance, avoiding audit findings, and safeguarding public trust. The DOJ Financial Guide, along with other federal regulations and agency-specific guidance, provides critical information on what expenses are permissible, how funds must be managed, and the documentation required for accountability.

Before incurring any costs, especially for items like staff compensation, training, conferences, or equipment, it is vital to consult the DOJ Financial Guide, your federal grant manager and other related resources. These documents offer clear definitions, examples, and restrictions that help recipients and subrecipients avoid common pitfalls such as supplanting, unallowable bonuses, or misclassified expenses.

By regularly reviewing these materials and seeking clarification when needed, organizations can ensure that every dollar spent aligns with federal expectations and contributes meaningfully to the goals of the funded program.

## Legal Services for Aliens

Except as indicated in the following sentence, costs of providing legal services (that is, professional services of the kind lawfully provided only by individuals licensed to practice law) to any removable alien (see 8 U.S.C. § 1229a(e)(2)) or any alien otherwise unlawfully present in the United States are disallowed and may not be charged against the award.

Costs for legal services disallowed under the preceding sentence do not include costs for legal services— (1) to obtain protection orders for victims of crime (including associated or related orders (e.g., custody orders), arising from the victimization); (2) that are associated with or relate to actions under 18 U.S.C. ch. 77 (peonage, slavery, and trafficking in persons); (3) to obtain T-visas, U-visas, or “continued presence” immigration status (see, e.g., 8 U.S.C. § 1101(a)(15)(T) & (U); 22 U.S.C. § 7105(c)(3)(A)); or (4) as to which such disallowance would contravene any express requirement of any law, or of any judicial ruling, governing or applicable to the award.

## Chapter 14: Pro-Rating & Cost Allocation

Projects can pro-rate various administrative and general expenses. These types of allocations must identify the specific costs involved and indicate the percentage allocated of the total costs. All costs must be considered necessary, allowable, reasonable, and allocable. Additional project allocations can be made; however, they must be for the provision of direct services. For example, the position of Executive Director could be allocated up to 10% for administrative tasks necessary for the project's success. These costs still must be justified. An additional percentage of this position's time could be allocated to the project if the position conducts direct service activities. In this case, a job description would be required outlining the percentages of time that the position spends in various administrative duties versus direct service tasks. The method of pro-ration, or allocation, must make sense for each expense; the same method generally would not provide an equitable distribution of costs for all project expenses. Data should support the basis of pro-ration or allocation to articulate what information was used to make the calculation and why that method provides the most equitable distribution across projects. Projects using pro-rating methods must submit a Proration of Costs Spreadsheet (provided by the Crime Commission) with every reimbursement request to verify actuals. Methods of pro-rating (FTEs, square footage, etc.) must be consistently applied and cannot vary from month to month.

### Methods of Pro-ration or Cost Allocation

- **Full-Time Equivalents (FTEs):** This method is calculated by dividing the total FTEs dedicated to the project by the total FTEs for the agency or program if the agency is larger and diverse in programming. FTEs are calculated by dividing the hours allocated to the project by the total annual number of hours the position will work (typically 2,080 for a 40/hr. a week position). This calculation will provide the percentage of time the position is allocated to the project.
  - Example: The agency has 6 FTE in total, with 2.3 FTEs devoted to the project (100% Advocate, 100% Case Manager, 15% Executive Director, 15% Finance Director=230%=2.3), resulting in a 38% FTE allocation for expenses.  
 $2.3 \text{ FTE} / 6 \text{ FTE} = .383 = 38\%$
  - Example Costs for FTE Method: rent, phones, utilities, copying, supplies, computers, and fringe benefits.
- **Square Footage:** This method is calculated by dividing the total square footage of the space that is utilized by the funded program by the total square footage. This calculation will provide the percentage of the square footage that is utilized by the program.
  - Example: The total square footage of the agency office space is 5,600 square feet, of which 2,800 square feet is used exclusively for the funded program.  
 $2,800 / 5,600 = .50 = 50\%$
  - Example Costs for Square Footage Method: rent, utilities, and depreciation (only allowable as match).
- **Utilization:** This method requires data to track the utilization of the cost by agency function, programs, etc. If the data is available to support how the cost is utilized across the agency, the total utilization for the prior period specific to the funded project would be divided by the total utilization across the agency.
  - Example: The agency has one industrial copier/printer/scanner/fax with each program or function being assigned a unique code that is entered when using the machine. A report is run at the end of the quarter to determine how the machine was utilized to calculate the pro-rated cost.

- Project utilization was 3,600 units out of 9,652 total units.  
 $3,600/9,652=.372=37\%$
- Example Costs for Utilization Method: phones, copier/printer, office supplies, computers, and equipment.

Subrecipients should review the Code of Federal Regulation section below pertinent to their type of organization for additional information related to cost allocation and indirect costs.

- [2 C.F.R. 200 Appendix III-Indirect \(F&A\) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education \(IHEs\)](#)
- [2 C.F.R. 200 Appendix IV-Indirect \(F&A\) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations](#)
- [2 C.F.R. 200 Appendix V-State/Local Governmentwide Central Service Cost Allocation Plans](#)
- [2 C.F.R. 200 Appendix VII-States and Local Government and Indian Tribe Indirect Cost Proposals](#)

## Chapter 15: Grant Modifications

Program and budget modifications are changes to what is approved during the grant application and award process. Most changes will generally require prior approval from the NCC before the change can be made. Grant project change requests are not allowable after the start of the 4<sup>th</sup> quarter of the project period unless prior approval has been received.

### Project Change Requests

The [Project Change Form](#) is submitted to the Grant Manager by the Project Contact when there is a need to alter the scope of programs and services funded in the approved grant application. If the change in scope of work also changes the budget, a budget amendment will also be completed (see below). Scope of work changes are a significant modification to the programmatic goals, objectives, staffing, and activities. New program narrative statements must be developed describing changes in any of the following areas:

- Target population
- Service Area
- Project goals
- Objectives
- Project activities
- Collaborative activities
- Performance measures
- Staffing
- Service Area

### Budget Amendments

A Budget Amendment is to be submitted in the grant management system when the allocation amounts of line items in the approved budget are being modified, and those changes do not affect the scope of work. This includes adding new line items not in the original budget. The revisions to the budget will show which line item(s) the funds are going to, and which line item(s) the funds are coming from. Budget Amendments do not increase the amount of the total approved budget; they simply move money from one budget line item to another.

Budget Amendment Thresholds:

- **Budget Amendment Request (Less Than 10% of Total Award):** If the total budget change amount is less than 10% of the total grant award, **no prior approval is needed** before submitting a payment. Payments will not be automatically rejected due to an overage in a line item; however, a budget amendment request will need to be completed before the overage exceeds the 10% threshold or the close of the grant, whichever comes first.
- **Budget Amendment Request (More Than 10% of Total Award):** If the total budget change amount is 10% or more of the total grant award, a budget amendment **must have prior approval**. A budget amendment must be submitted before payment can be made.
- Budget amendment justifications must be included so it is clear why budget changes are necessary. Justifications help determine if budget amendments are appropriate and if the changes will impact the approved scope of work. It is possible that a budget amendment will also require modification to the scope of work (PCR). They are necessary for audit purposes.

## Project Period Extension Request

A [Project Period Extension Request](#) form must be submitted by the Project Contact to the Grant Manager when there is a request to modify the project period terms as outlined in the Grant Award. The request must include a thorough analysis of your project to ensure that an adequate and realistic extension period is being requested, including:

- Justification and the circumstances that require the proposed extension.
- A detailed description of the activities that will take place during the extended project period.
- Explanation of the impact a denial of the request will have on the project, program, and/or community.
- A statement that this is the first or second extension requested.

The criteria for extending the award period for a project or program include the following:

- All applicable Financial Reporting and Progress/Activity Reporting must be on file and current.
- All special conditions attached to the award must be satisfied, except for those conditions that must be fulfilled in the remaining period of the award. This criterion also includes the performance and resolution of audits in a timely manner.
- A narrative justification must be submitted with the project or program extension request. Complete details must be provided, including the justification and the circumstances that require the proposed extension. The recipient must explain the effect a denial of the request will have on the project or program. Justifications cannot be only for the purpose of expending funds; there needs to be a direct connection between the extension request and meeting the goals and objectives of the federal or state program.

The form must be submitted to the Grant Manager. The request will be reviewed by both the Grant Manager and Grant Administrator prior to final approval by the Director.

## Personnel Change Request

A [Personnel Change Request](#) form must be submitted when there is a change in the Project Contact, Financial Contact, or Authorized Official. The Project Contact must submit the form to the grant manager. If the request is to change the Project Contact, the Authorized Official must certify the change on the form.

## Review Timeline

Project Change Requests and Extensions are to be processed within ten business days of receipt. If revisions are requested, the time starts over based on when it is resubmitted. The Grant Manager will notify the Project Contact via email if the request has been approved or denied.

The Grant Manager will review budget amendments to determine if it is allowable, allocable, necessary, reasonable, and that supplanting is addressed. If additional information is needed, the Grant Manager will add notes to the request, which will then be sent to the recipient by the system. The Grant Manager will process Budget Amendments within five business days of submission.

## Chapter 16: Subrecipient Monitoring

The NCC has put in place several layers of monitoring to provide reasonable assurance that subgrantees administering awards are in compliance with applicable federal or state requirements and that grants are executed following grant conditions. Monitoring practices are in place to fulfill the requirements laid out by the federal guidelines for pass-through entities. To remain in compliance with federal or state requirements, NCC's monitoring policies and procedures are subject to change to reflect any change in federal or state policies and procedures.

Each subrecipient's organizational and operational capacity must be evaluated to determine the appropriate level of monitoring. From there, specific conditions can be considered.

### What is Subrecipient Monitoring?

Subrecipient monitoring includes:

- Training and technical assistance
- Quarterly reviews
- Desk reviews (Financial and Programmatic)
- On-site monitoring
- Ongoing Communication

### NCC Monitoring Requirements

- VOCA Monitoring Requirements
  - Monitoring plan: NCC shall develop and implement a monitoring plan in accordance with the requirements of this section and 2 CFR §200.332. The monitoring plan must include an operational assessment plan.
  - Monitoring frequency: NCC shall conduct regular desk monitoring of all VOCA subrecipients. In addition, NCC shall conduct site monitoring of all VOCA subrecipients at least once every two years during the award period, unless a different frequency, based on the operational assessment, is set out in the monitoring plan.
  - Recordkeeping: NCC shall maintain a copy of site visit results and other documents related to compliance.

### Operational Assessment Tool

- Definition: The Operational Assessment Tool (OAT) assesses organizational and programmatic capacity to carry out the project and the terms and conditions of the award for NCC.
- Use: The OAT is used to determine the appropriate monitoring level.
- Timeframe for completion: The OAT will be completed the month preceding the start of the grant period and will be effective until the end date of the grant period.
- NCC staff who manage the same organization under different funds will work together when completing the Operational Assessment Tool for that agency.
- New NCC Subrecipient Organizations:
  - New organizations or programs funded will submit 100% documentation for the first two quarters and then move to level three based on staff discretion.
  - New programs will have an OAT completed before the start of the second year of funding.
- Elements of Operational Assessment Tool

- Organization OAT
  - Organization Assessment
  - Management Assessment
  - Financial Assessment
- Program OAT
  - Program Assessment
  - Service Provider(s)

## Training and Technical Assistance

- The NCC provides training and technical assistance through a variety of activities and services to strengthen the capacity of the subrecipient agency and improve its grant performance.
- NCC can provide technical assistance on an individual basis, specifically tailored to the subrecipient organization, and through general training for NCC subrecipients.
- Technical assistance is an opportunity for subrecipients to receive the support and information necessary to carry out their subaward activities successfully. Subrecipients are encouraged to request technical assistance when needed.
- NCC may also initiate technical assistance for a subrecipient organization if deemed necessary during the project period.

## Site Monitoring

- A site visit provides NCC program staff an opportunity to review items that cannot be reviewed remotely, such as the subrecipient's master grant file(s), verify equipment purchased, confirm client files are properly secured, etc.
- The process also includes the general compliance checklist and the program checklist, with a significant portion of the review completed remotely. On-site monitoring may also include telephone calls, emails, etc. prior to and after the site visit so the evaluator (or sub-recipient) has an opportunity to ask questions, request additional documentation, seek clarification, provide technical assistance, etc. If feasible, NCC will make every effort for a minimum of 5–10 % of subrecipients monitoring visits each plan year, be site visits.

## On-site Monitoring

- Review includes, but is not limited to:
  - Verification of victim files and proper storage
  - Review of confidentiality policy
  - Grant-funded staff interviews
  - Grant file review
  - Verification of Crime Victim Reparation Program explanation
  - Internal controls review
  - Single audit verification and review

## Virtual Monitoring

- When travel is not feasible due to budget, emergency, weather, or staffing capacity, site visits will be conducted virtually. Every effort will be made for an in-person site visit to be held at a later date.



## Results of Site Monitoring:

- **Written Report:** After the site visit is completed, a written report will be prepared and maintained electronically regarding the monitoring visit of each subgrantee, with all provided documentation attached to the report.
  - **Content:** The report will address compliance with grant guidelines; program activities; audit requirements; accomplishments and problems encountered; and financial and programmatic review and comments about program operations.
  - **Timeframe:** Reports should be completed within 60 calendar days of the monitoring visit.
  - **NCC Staff:** Reports will be prepared by the Grant Manager and reviewed and approved by the division leadership.
  - **Records Retention:** The reports and all supporting documentation will be kept on file for future auditing purposes per Federal and State record retention requirements.
- **Corrective Action Plan:** The Grant Manager will follow up with the subrecipient to ensure that the subgrantee takes timely and appropriate action to address all deficiencies of the Federal award provided to the subgrantee from the pass-through entity detected through audits, site reviews, and other means; consider whether the results of these monitoring activities indicate conditions that necessitate adjustments to the pass-through entity's own records. (See Corrective Actions below).

## Desk Reviews

### Financial Desk Monitoring

- This level of monitoring is conducted remotely.
- Subrecipients complete the financial monitoring checklist, submit financial and (optionally) programmatic supporting documentation for one or more quarters, which is reconciled to the quarterly payment requests and general ledger. Often includes the provision of technical assistance.
- Review will focus on the following items:
  - Is it allowable?
  - Is it allocable?
  - Is it necessary?
  - Is it reasonable?
- **Results of Financial Desk Reviews:** Depending on the results, this may lead to more in-depth financial desk monitoring, programmatic desk monitoring, or a site visit.

### Programmatic Desk Reviews

- This level of monitoring is conducted remotely.
- Subrecipients complete the civil rights compliance checklist, financial monitoring checklist, and programmatic monitoring checklist, which helps the evaluator gain an understanding of compliance.
- Review will focus on the following items, including but not limited to:
  - Most recent audit review
  - Property and equipment logs
  - Contracts
  - Subrecipient policies and procedures review
    - Including grant-specific policies and procedures
  - Performance measures data accuracy and completeness

- VOCA, STOP, SASP: number of victims served, types of services provided, and the outcomes of how accurate and complete the data is.
- Byrne JAG: law enforcement training requirements, and other requirements outlined in the special conditions.
- CBA, JS: number of youths served, completeness of data entered into JCMS, types of services provided, and program outcomes.
- OVP: services provided, alignment with OVP statutory purpose, implementation of logic models, including program outputs and theory of change.
- Results of Programmatic Desk Reviews: Depending on the results, may lead to a site visit.

## Quarterly Review

For 100% of the recipients and subrecipients, and is accomplished on an ongoing basis annually by reviewing:

- Grant Applications
- Reports and other data
- Payment requests and supporting documentation

As appropriate, the Grant Manager will follow up with an email or phone call to ask questions, seek clarification, provide technical assistance, etc.

## Communication

- During any of the monitoring activities outlined, Grant Managers can and should reach out to organizations to clarify expenditures or other issues. This can be termed a mini desk review.
- If concerns arise, a findings letter should be sent to the organization's Authorized Official and retained in the subgrant file.
- This constant review of reimbursement requests and other reports and exchange of information with subgrantee employees and NCC employees significantly increases the likelihood that grants are successful and in compliance with all federal/state grants and their grant conditions. NCC employees must have a good working relationship with subgrantees and their employees.

## Monitoring Frequency

The type and frequency of both desk and site monitoring are based on the results of each organization's most recent Operational Assessment.

- Level 3 Subrecipients
  - Financial Desk Monitor: Once every year
  - Programmatic Monitor: Once every two years
- Level 2 Subrecipients
  - Financial Desk Monitor: Once every year
  - Programmatic Monitor: Once every three years
- Level 1 Subrecipients
  - Financial Desk Monitor: Once every two years
  - Programmatic Monitor: Once every four years
- New Subrecipients
  - 100% Documentation Financial Review of expense reimbursements
  - A minimum of one financial and program site monitoring visit within the first two years

**\*Please note for VOCA Subrecipients** programmatic monitors will be on site as required.

## Corrective Actions

Should any of the monitoring activities above identify deficiencies or issues of non-compliance, the NCC may utilize the following corrective actions:

### General Corrective Actions

- If, during the monitoring process or the performance of the award, it appears that the conditions of the grant award and/or special conditions are not being fulfilled, the subrecipient shall be notified in writing regarding the necessary corrective actions. The notice will provide the following:
  - Identification of the issue
  - Citation of applicable law or regulation
  - Recommendations for remedy and
  - Information necessary to resolve the matter.
- Subrecipients will have 30 calendar days to respond and comply with the corrective action notice. Failure to comply may lead to suspension or termination of funds.

### On-site Monitoring Corrective Actions

- Within 60 days of the on-site monitoring visit, staff who conducted the on-site monitoring visit will issue a report outlining any corrective action(s), including any requirements or recommendations. This letter will be sent to the agency's key personnel. If the agency is a non-profit, the letter will also be sent to the chair/president of the nonprofit agency's board.

### Financial Corrective Actions

- If NCC has documented financial concerns about a subrecipient, staff will determine if:
  - Financial operational assessment designation needs to be changed.
  - NCC staff need to conduct an immediate desk review.
  - NCC staff need to conduct an immediate on-site monitoring visit.
- If an organization is placed on financial corrective action regarding claim submissions, they will be required to submit 100% documentation for three months. After the end of three months, the finance and grant coordinators will determine if the corrective action status is released in full, released with conditions, or extended.
- Financial corrective action and probationary status impacts the entire organization; therefore, all NCC grant projects within an organization are affected.

### Programmatic Corrective Actions

If there are programmatic concerns about an organization or a program within an organization, the staff will determine if:

- The programmatic operational assessment designation needs to be changed.
- The problem/problems warrant a formal corrective action plan.
- NCC staff need to provide additional technical assistance.
- NCC staff need to conduct an immediate on-site visit.

## Chapter 17: Retention of and Access to Records

Pursuant to Records Retention and Disposition Schedule 124, Section 63, all grant records shall be retained for five years. All supporting documentation must be retained for five years from the date the NCC submits the final Federal Financial Report, or if any litigation, claim, audit, or other action involving the records has started before the expiration of the five-year period, the records must be retained until all issues involving the records have been resolved and final action is taken.

Records pertaining to state grant programs must be retained for a period of five years after the grant period end date.

All client records must be maintained in a secure location to restrict the release of or viewing of confidential, personally identifying information.

## Chapter 18: Suspension and Termination of Funding

Please refer to NCC [Operating Instruction 10.013](#).

### Withholding of Funds

- The NCC may withhold funds from your organization if any of the following conditions exist:
  - Required data and/or data reports have not been submitted.
  - Financial reports have not been submitted by the due date.
  - Programmatic/financial monitoring or single audits revealed concerns regarding the administration of the award.
  - The grantee has been designated high-risk.
  - Award conditions have not been met.
  - Program or project goals have not been met.
  - Funds are no longer available from the Nebraska State Legislature or from the U.S. Department of Justice.

### Suspension

- 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 grant manual, and the grantee fails to provide a plan for corrective action within ten (10) working days of receiving notification of a discrepancy.
  - The grantee is out of compliance with any state or federal laws, guidelines, or requirements.
  - The grantee fails to comply with the conditions stated in the grant award packet or the applicable Nebraska Administrative Code.
- 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.

### Corrective Action

- A notice given to the primary point of contact and authorized official on the commission grant notifying them of corrective action steps that must be taken with a deadline in order for the grant award not to proceed to suspension or termination.

### Termination of a Subaward Agreement

- Definition: An action by the Grantor to rescind the grant award when the commission grantee has not complied with the special conditions of the grant award.
- Termination of commission grant funding may occur when the commission grantee is in noncompliance with any state or federal law, state or federal guidelines or requirements, fails to adhere to the terms of the grant award and special conditions, fails to adhere to the program guidelines, or fails to follow the requirements of this operating instruction. The Justice and Youth Programs Director or designee shall notify the commission grantee of the termination decision by the Executive Director, and provide the reasons for the termination.

# Chapter 19: Civil Rights/Complaint Process

## Discrimination and Harassment Policy and Complaint Process

The NCC utilizes Operating Instruction Number 42 to outline its policies and procedures for handling discrimination and harassment complaints against NCC or NCC subgrant recipients.

- Where can I find the NCC Discrimination and Harassment Policy and Complaint Procedures Operating Instruction Number 42?
  - [https://ncc.nebraska.gov/sites/default/files/OI%2342\\_0.pdf](https://ncc.nebraska.gov/sites/default/files/OI%2342_0.pdf)
- How to file a discrimination or harassment complaint with NCC?
  - Please see the appropriate complaint process outlined by complaint type in Operating Instruction Number 42: [https://ncc.nebraska.gov/sites/default/files/OI%2342\\_0.pdf](https://ncc.nebraska.gov/sites/default/files/OI%2342_0.pdf)

## Civil Rights Complaint Process

- What is a Civil Rights Complaint?
  - Federal laws prohibit discrimination on the basis of race, color, national origin, religion, sex, age, or disability.
  - The U.S. Department of Justice, Office for Civil Rights (OCR) investigates complaints from individuals or groups who believe that they have experienced discrimination from an agency that receives Justice Department funding from state and local government agencies.
- How to file a complaint with the U.S. DOJ
  - If you believe that you have experienced discrimination, you are encouraged to file a civil rights complaint as soon as possible.
  - Complaints can be submitted via the following methods:
    - OCR website: <https://www.ojp.gov/program/civil-rights-office/filing-civil-rights-complaint>
    - Submit a [Complaint Verification Form](#) AND [Identity Release Statement](#) via
      - Email: [AskOCR@usdoj.gov](mailto:AskOCR@usdoj.gov)
      - U.S. Mail:  
Office for Civil Rights  
Office of Justice Programs  
U.S. Department of Justice  
999 N. Capitol Street, NE  
Washington, DC 20531
- How to file a complaint with Nebraska
  - If any person believes they have been harassed or been subject to discriminatory treatment in employment decisions or in the provision of services by an NCC-funded agency, they can file a complaint with the Complaint Coordinator within the Nebraska Department of Administrative Services.

- The Complaint Coordinator can be reached in the following manner:
  - Email: [DAS.humanresources@nebraska.gov](mailto:DAS.humanresources@nebraska.gov)
  - U.S. Mail:  
Complaint Coordinator,  
Nebraska Department of Administrative Services - Human Resources  
1526 K Street  
Lincoln, NE 68508  
Telephone: (402) 471-4124
- Allegations of violations of federal and/or state civil rights laws may also be made to the grant administrator at the NCC in lieu of filing with the Complaint Coordinator.
  - Complaints can be mailed to:
    - COMPLAINT, Nebraska Crime Commission  
301 Centennial Mall South  
PO Box 94946  
Lincoln, NE 68509-9496

### Program Complaint and Violation of Subaward Agreement and/or Certified Assurance

- All clients and employees of a NCC subrecipient may file a program complaint or a complaint regarding a potential violation of a subaward agreement or certified assurances by contacting the NCC.
  - Contact Information:
    - COMPLAINT, Nebraska Crime Commission  
301 Centennial Mall South  
PO Box 94946  
Lincoln, NE 68509-9496  
Telephone: (402) 471-2194

## Addendum: 2025 Federal Grant Changes

The administration has implemented several changes related to federal grant funding since January 2025 that may or may not impact funds subawarded by the NCC. These changes are being added as an addendum because some are currently being litigated and because the federal government, particularly the U.S. DOJ, has not provided guidance on how grant recipients or subrecipients are to implement the changes. Not all formula grant programs that NCC receives from the U.S. DOJ have been released for application, making it unknown which conditions will apply to what grant programs; however, it is speculated that the new conditions or requirements will apply to all federal grant programs. If you have questions about how any of the items below apply specifically to your NCC subaward, please contact the Justice and Youth Programs Director.

### STOP New Award Conditions

#### #15 - Federal civil rights and nondiscrimination laws (certification)

The recipient agrees that its compliance with all applicable federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable federal civil rights or nondiscrimination laws.

#### #34 - Ongoing compliance with statutory certifications

The recipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the recipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449(a)-(d) (rape exam payments), 34 U.S.C. § 10449(e) (judicial firearms notification), 34 U.S.C. § 10450 (costs for criminal charges and protection orders), 34 U.S.C. § 10451 (polygraph testing prohibition), 34 U.S.C. § 10454(1) (training for prosecutors), 34 U.S.C. § 10454(2) (victim-centered policies, and 34 U.S.C. § 10454(3) (compelling victim testimony), and 34 U.S.C. 10446(d)(6) (compliance with statutory award conditions). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

#### #60-Terms and conditions subject to court ordered stay.

Award condition 15 ("Federal civil rights and nondiscrimination laws (certification)") and any certification submitted by the recipient regarding certain out-of-scope activities are subject to preliminary stay in *Rhode Island Coalition Against Domestic Violence, et al., v. Pamela Bondi, et al.*, and are not enforceable as to any OVW FY 2025 awards unless and until the preliminary stay is lifted. If the preliminary stay is lifted, OVW will process a medication identifying the award condition or out-of-scope activity that is no longer subject to the preliminary stay and has become enforceable and the date on which it becomes enforceable.



## SASP New Award Conditions

### #15 - Federal civil rights and nondiscrimination laws (certification)

The recipient agrees that its compliance with all applicable federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable federal civil rights or nondiscrimination laws.

#55-Terms and conditions subject to court ordered stay.

Award condition 15 ("Federal civil rights and nondiscrimination laws (certification)") and any certification submitted by the recipient regarding certain out-of-scope activities are subject to preliminary stay in Rhode Island Coalition Against Domestic Violence, et al., v. Pamela Bondi, et al., and are not enforceable as to any OVW FY 2025 awards unless and until the preliminary stay is lifted. If the preliminary stay is lifted, OVW will process a medication identifying the award condition or out-of-scope activity that is no longer subject to the preliminary stay and has become enforceable and the date on which it becomes enforceable.

## VOCA New Award Conditions

#4 - The recipient agrees that its compliance with all applicable federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable federal civil rights or nondiscrimination laws.

### Out of Scope Activities (Included in VOCA NOFO but not Award Conditions)

The activities listed below are out of the program scope and will not be funded.

- Any program or activity that, directly or indirectly, violates (or promotes or facilitates the violation of) federal immigration law (including 8 U.S.C. § 1373) or impedes or hinders the enforcement of federal immigration law—including by failing to comply with 8 U.S.C. § 1373, give access to DHS agents, or honor DHS requests and provide requested notice to DHS agents.
- Any program or activity that violates any applicable Federal civil rights or nondiscrimination law. This includes violations that
  - indirectly violate the law, including by promoting or facilitating violations, or
  - unlawfully favor individuals in any race or protected group, including on a majority or minority, or privileged or unprivileged, basis, within a given area, population, or sector.

## DOJ Grants Financial Guide-Unallowable Costs: Legal Services for Aliens

Except as indicated in the following sentence, costs of providing legal services (that is, professional services of the kind lawfully provided only by individuals licensed to practice law) to any removable alien (see 8 U.S.C. § 1229a(e)(2)) or any alien otherwise unlawfully present in the United States are disallowed and may not be charged against the award.

Costs for legal services disallowed under the preceding sentence do not include costs for legal services— (1) to obtain protection orders for victims of crime (including associated or related orders (e.g., custody orders), arising from the victimization); (2) that are associated with or relate to actions under 18 U.S.C. ch. 77 (peonage, slavery, and trafficking in persons); (3) to obtain T-visas, U-visas, or “continued presence” immigration status (see, e.g., 8 U.S.C. § 1101(a)(15)(T) & (U); 22 U.S.C. § 7105(c)(3)(A)); or (4) as to which such disallowance would contravene any express requirement of any law, or of any judicial ruling, governing or applicable to the award.

