

Juvenile Programs and Interventions Program and Financial Guidebook



January 2021

NEBRASKA

Good Life. Great Service.

COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

Table of Contents

Introduction.....	3
Juvenile Case Management System.....	3
Program Registration and JCMS User Certificates	3
Quarterly Reporting Requirements.....	3
GrantVantage System	4
GrantVantage User Licenses	4
Project Change Request (Formerly Subgrant Adjustments).....	5
Financial Reporting in GrantVantage	6
Withholding and Suspension of Funds	7
Availability of Funds	8
Match Funds	9
Program Income.....	10
Procurement.....	10
Allowable Expenses.....	10
Grantee Financial Accounting	14
Nebraska Crime Commission Financial Monitor with Grantee.....	17
Misuse of Funds.....	18
Closeout of Awards	18
Juvenile Programs and Interventions Division Staff	19
APPENDIX A: Acronyms.....	20

Introduction

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

As referred to in the guidebook, a grantee is the agency/county/tribe that receives a Community-based Juvenile Services Aid or Juvenile Services award directly from the Crime Commission. A subgrantee is a non-agency/county/tribe entity that receives a sub-award of the Community-based Juvenile Services Aid or Juvenile Services award from the grantee (agency/county/tribe) to administer programs with Community-based Aid or Juvenile Services funds.

PROGRAM MANAGEMENT

All recipients of Community-based Juvenile Services Aid and Juvenile Services Commission Grant Program Funds must report individual level data of youth served and quarterly activity narratives into the Juvenile Case Management System (JCMS). All grant requirements pertaining to program activities and youth served will be reported in the JCMS. Grantees are responsible for ensuring all programs and sub-awards are complying with the required data entry and activity narratives. Failure to report required data and narratives can result in suspension or termination of grant funds.

Juvenile Case Management System

The Juvenile Case Management System (JCMS) will be utilized to enter individual level data of all youth participating in programs funded by the Community-based Juvenile Services Aid Program and Juvenile Services Program. Additionally, the JCMS will be where quarterly grant activity narratives will be submitted.

Program Registration and JCMS User Certificates

JCMS requires individual certificates assigned by agency and program type in order to access JCMS within the secure Nebraska Criminal Justice Information System (NCJIS) data portal. At the beginning of the grant project period, grantees will register their programs through a survey distributed by the Juvenile Justice Institute. From this program registration, JCMS certificates will be created. Each individual entering individual youth data and/or quarterly narratives will need their own certificate.

Quarterly Reporting Requirements

On the 15th of the month following the end of each quarter, individual youth data and quarterly activity narratives are required to be entered in JCMS. Grant narratives are completed on the "Grant Administration" page on JCMS. Each program will enter a narrative by answer the questions on the screen and save the narrative. The lead contact for the grant is responsible for ensuring all the narratives are completed and will submit the narrative, verifying that the data entry and narratives are complete.

JCMS Training Guides

The Juvenile Justice Institute has training guides and videos for data entry of individual youth data and quarterly grant narratives on their website: <https://www.jjinebraska.org/programs-home>

Required Variables

Each program type has individual youth data variables that are required to be collected in order to effectively evaluate the program as required by Nebraska statute. The “*JCMS Reporting for Community-based Juvenile Services Aid Program: Required Variables*” document is posted on the Crime Commission website: <https://ncc.nebraska.gov/community-based-juvenile-services>

Missing Data Reports

One month following the quarterly reporting deadline, the Crime Commission will release a missing data report for each program that indicates which required variables are missing for discharged cases over the previous four quarters. Grantees are responsible for ensuring programs access their missing data report and update their missing required variables. Failure to report required variables can result in suspension or termination of grant funds. Missing data reports will be emailed from Kevin Dahlman through a ShareFile link.

JCMS Technical Assistance

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

Please contact the Community-based Aid Administrator or the Juvenile Justice Institute with questions on JCMS certificates, data entry, quarterly narratives, or missing data reports.

FINANCIAL MANAGEMENT

GrantVantage System

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

GrantVantage User Licenses

A GrantVantage User License is assigned to key project personnel to give them access to the GrantVantage Grant Management Solution for program and financial grant management. The number of users assigned per agency will be determined on a case by case basis by the Nebraska Crime Commission and is based on business need. Some considerations taken are size of grant, agency capacity and/or structure, and availability of licenses.

New User License Requests

To request a New User License, the Lead Project Contact will send the Juvenile Programs and Intervention Staff Assistant a “Personnel Change Form” via email. This form can be found on the Nebraska Crime Commission website.

- First and Last Name
- Work Email
- Mailing Address
- Work Phone Number
- Job Title
- Role for Grant – Program Point of Contact, Financial Point of Contact, or Specify if Other

New User License Request Approval and GrantVantage Login

The Juvenile Programs and Intervention Staff Assistant will review the request and notify the Lead Contact of the decision made. If approved, the New User will receive temporary login information and a link to complete GrantVantage Training from support@grantvantage.com. The New User will have up to

30-calendar days to complete the training; after which, access to the training module will be deactivated and that person will no longer be eligible for a user license. Once training has been completed, the New User must save the Training Certificate and email a PDF version of the certificate to the Juvenile Programs and Intervention Staff Assistant.

The Staff Assistant will email to the New User:

- Link to the GrantVantage Post-Award Solution.
- Login credentials of the New User
- Temporary Password to access the GrantVantage Post-Award Solution

The user must change their temporary password to a permanent password after logging in for the first time.

Update User License Requests

Request to modify or update a current GrantVantage user's license profile.

Examples of profile items to modify include, but are not limited to:

- Email Address
- Name
- Job Title
- Contact Information
- Role within the Grant (if applicable)

The User or Lead Contact can submit the change with a "Personnel Change" form sent to the Staff Assistant via email and provide the information to be updated.

Delete User License Requests

A request to remove a user license of a user that will part from the agency or no longer has a business need to access GrantVantage. Notification *must* be sent within 24-hours of the change occurring. The Lead Contact will notify the Staff Assistant via email with a "Personnel Change" form with the following information:

- User First and Last Name
- Job Title
- Role within the Grant (if applicable)

If the Lead Contact has an unplanned departure from the program, the Authorized Official or designee will notify the Juvenile Programs and Intervention Staff Assistant via email with the same information as listed above. Upon receipt of the communication, all user permissions for the user will be deleted with proper notifications for license removal.

Password Reset Requests

Submit an email to the Juvenile Programs and Intervention Staff Assistant with user name and request for a password reset. The user will receive an email from the OCIO Helpdesk with the new password.

Grant Vantage Technical Assistance

Users that are experiencing technical difficulties with GrantVantage will need to email support@grantvantage.com for assistance.

Project Change Request (Formerly Subgrant Adjustments)

A Project Change Request is a request to make changes to a project's budget, program, or key

personnel that is submitted in GrantVantage by way of: Budget Revision or Budget Change Request. All requests must be submitted through GrantVantage utilizing the communications feature notifying the Crime Commission of the change request. Changes are not in effect until a communication is received and the change is approved by the Grant Administrators through GrantVantage. Please contact the Grant Administrator to determine if a Budget Revision or Budget Change is appropriate.

Program type changes including changes to programs and services being requested will be included in the budget revision or budget change justification narrative for approval. An updated program type table must be attached to the revision or budget change in GrantVantage.

Requests for New Programs

When requesting a new program be funded after the start of the project period, grantees must submit a project change request that includes an updated program type table and a project change narrative. Given that funding a new program through a project change request is bypassing the grant review process as outlined in Title 75, Nebraska Administrative Code, Chapter 1, the county or tribe must justify the practicality and sustainability of funding a new program. These requests may require an informal grant review process and additional requirements may be imposed. Be advised that a project change request for a new program may be denied unless that program is also funded the following year through the Community-based Juvenile Services Aid Program or Juvenile Services Grant.

Project change requests for new programs are due by the end of the third quarter (March 31) and will not be accepted in the 4th quarter of the project period.

Budget Revision

Utilize this budget adjustment function if your program is requesting multiple, more complicated changes, or adding line items. Budget Revisions must be requested and approved prior to a change made within the project. Costs that do not have prior approval will not be reimbursed. All Budget Revision Requests must have a narrative to explain the requested adjustment. Budget Revisions submitted improperly will be returned. Budget Revisions go into effect on the date it is approved.

Budget Change Request

Utilize this budget adjustment function if your program is requesting to adjust within broad cost categories (i.e. supplies, travel, operating expenses etc.) in the approved original budget. Budget change requests go into effect on the date it is approved.

Grant Contact Changes

Lead Contact, Secondary Contact, Fiscal Contact, or Authorized Official changes will require a Personnel Change Form be submitted to the Juvenile Programs and Intervention Staff Assistant and Grant Administrator.

Financial Reporting in GrantVantage

All financial transactions, correspondence, and change requests are to be submitted through the GrantVantage platform utilizing the communication feature as notification to the Staff Assistant and/or Grant Administrator of completion.

Transactions

Grantees are required to report all transactions monthly, including sub-award and contract expenditures, in GrantVantage. Transaction are to be entered monthly, based on actual detailed invoices. Transactions are required to be entered in order to request a drawdown.

Drawdowns

The GrantVantage drawdown submission is required monthly, unless other arrangements have been made with the Grant Administrator. Invoices are due on the 15th of the month that follows the month that expense/transaction was incurred. If the 15th of the month falls on a weekend or holiday, submit reports on the business day prior to that weekend or holiday. The final drawdown request must be submitted within forty-five (45) days from the end date of the grant.

Withholding and Suspension of Funds

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

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

Suspension of Funds: Funding is subject to suspension if:

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

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

- The Juvenile Programs and Intervention Division Grant Administrator or their designee shall notify the grantee of the suspension of funds and provide conditions of reinstatement
- The Juvenile Programs and Intervention Division Grant Administrator or their designee may reinstate a suspension if the grantee has taken steps to correct non-compliant activities
- If the grantee has not taken steps to correct the non-compliant activities within 90 days, the suspended funds shall be considered terminated

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

Availability of Funds

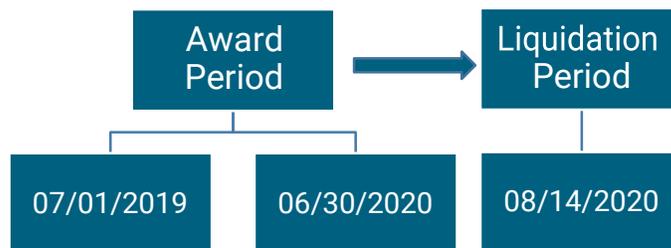
The Nebraska Crime Commission makes awards for a specified period of time, usually referred to as the award or project period. The award period is established for each award and is included in your award document. Award periods are from July 1 to June 30. Review the award document in detail and pay particular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

Obligation of Funds

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

Expenditure of Funds

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



Match Funds

Match Requirements

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

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

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

Match Calculation Example:

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

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

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

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

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

Timing of Match Funds

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

Records of Match Funds

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

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

such records must be available in the event of a financial monitor site visit.

Program Income

Program income means gross income earned by the grantee/subgrantee that is directly generated by a supported activity or earned as a result of the grant award during the grant period. Grantees/subgrantees are encouraged to earn income to defray program costs where appropriate. Program income may be used for expenses not supported by the grant.

Procurement

Procurement is the process of buying, purchasing, renting, leasing, or otherwise acquiring goods or services. The term also includes all functions that pertain to the obtaining of goods or services, including description of requirements, selection and solicitation of sources, preparation and award of contracts, and all phases of contract administration, Nebraska Statutes, and Rules and Regulations.

Grantees must have a written procurement policy or procedure. Counties must adhere to Nebraska Revised Statute 23-3108 when purchasing property or services. If a procurement policy has not been created, the grantee must abide by Nebraska's Procurement Policy:

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

Allowable Expenses

Personnel

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

Program Equipment

Program equipment purchased in whole or in part with grant funds must be maintained, at a minimum the following requirements:

- Maintain property records which included all of the following:
 - Description of the property.
 - Serial number or other identification number.
 - Source of the property identification of the title holder.
 - Acquisition date.
 - Cost of the property.
 - Percentage of grant participation in the cost of the property.
 - Location of the property.
 - Use and condition of the property.
- A physical inventory of the property and reconcile the results with the property records as least once every 2 years.
- Loss, damage, or theft:
 - A control system must be in place with adequate safeguards to prevent these occurrences
 - Promptly and properly investigate any loss, damage, or theft.

- Establish and use adequate maintenance procedures to keep the property in good condition.
- If authorized or required to sell the property, a proper sales procedure must be established to ensure the highest possible return.
- Original or replacement equipment acquired under the funded project that is no longer needed for the original project must be disposed. This is also true when equipment acquired under the funded project will be used for other activities. The following must be adhered to in equipment disposition:
 - If the item to be disposed of has a current per-unit fair market value of less than \$5,000, it may be retained, sold, or otherwise disposed of with no further obligation to the Crime Commission.
 - If the item has a current per-unit fair market value of \$5,000 or more, it may be retained and sold, but the Crime Commission will have a right to a specific dollar amount.

Travel

All travel requests will abide by the policies and procedures of the Nebraska Crime Commission and the Nebraska Department of Administrative Services. Currently, out-of-state travel is prohibited. If out-of-state travel is reinstated, grantees will submit an Out-of-State Travel Request form at least 6 weeks prior to travel. Much of this information will be listed within these instructions; however, additional details and references will be created and disseminated to all grantees in the Community-based Juvenile Services Aid Program at a future date. Grantees will be notified if out of state travel is reinstated and forms will provide at that time. Rates for meals and lodging are listed on the General Services Administration website (GSA) and are subject to change every year on October 1. *All travel expenses listed below are reimbursed for actual expenses incurred within allowable rates only. *

- Mileage – reimbursable at the rate listed for business travel specified on the IRS website: <https://www.irs.gov/tax-professionals/standard-mileage-rates>
- Airfare – air travel should be utilized when it is more economical than surface transportation. Reimbursement for commercial air travel will be limited to “coach” fare. Airfare that exceeds \$500 must obtain written approval from the Community-based Juvenile Services Aid Program Manager.
- Lodging – available for reimbursement the night before an activity begins through the night before an activity ends. Rates must not exceed those listed for the location of travel which is found on the General Services Administration (GSA) website: <http://www.gsa.gov/portal/category/100120>
- Meals – Meal expenses incurred during travel shall be reimbursed on a per diem pursuant to Neb. Rev. Stat. § 81-1174. Reimbursement will be based on the following:
 - The Per Diem Rate shall be 70% of the daily federal per diem rate (GSA Per Diem Rates <http://www.gsa.gov/portal/category/100120>).
 - The first and last day of travel will be prorated at 75% of the State Per Diem Rate.
 - Any meal that is provided, such as at a conference or breakfast at Hotel, shall be deducted from the daily Per Diem Rate, unless there are extenuating circumstances.
 - Allowable timeframe to request reimbursement for meals when traveling overnight:
 - Breakfast: when individual leaves for overnight travel at or before 6:30 a.m.
 - Lunch: when individual leaves for overnight travel at or before 11:00 a.m. or returns from overnight travel at or after 2:00 p.m.
 - Dinner: when individual returns from overnight travel at or after 7:00 p.m.
 - One-day travel: meals for same day travel are not allowable for reimbursement.
 - Incidentals are not allowable for reimbursement.

- Other – the following fees are reimbursable for out-of-state travel:
 - Luggage Fees – one checked-in bag is reimbursable. The Crime Commission is not responsible for additional fees incurred for exceeding the maximum weight limitations for standard luggage fees.
 - Private transport – must be reasonable and comparable to public transportation if available. Several forms of private transport include Uber, Lyft, taxi, etc. Tips are not to exceed 20% of the bill.
 - Public transport – metro, bus, train, ferry, trolley, subway, etc.
 - Rental car – only allowable if written approval is obtained by the Community-based Juvenile Services Aid Program Manager. A cost analysis will need to be submitted which details that renting a car is less expensive than utilizing public transportation from the airport to the lodging facility.
 - Parking – when utilizing air travel, parking costs for a vehicle are reimbursable for only the necessary days of travel. Parking costs for personal travel are the responsibility of the traveler. The parking option utilized must be economical and comparable to the other parking options surrounding the airport.

Allowable Operating Expenses Examples Table

Allowable Operating Expenses
Communication Expense: Includes voice, data, internet, and video conferencing; costs for services necessary and directly related the program.
Conference Registration: Registration fee for employees' attendance at a conference or similar event relevant to the program or service funded through the Community-based Juvenile Services Aid Program. Retention of a conference agenda is required.
Dues & Subscription Expense: Costs of dues, subscription, memberships, and annual license fees; as it pertains to the Community-based Juvenile Services Aid Program and directly related to and necessary in effectively meeting the program goals and outcomes. Subject to reviewer discretion.
Educational & Program Materials: Supplies used for educational and recreational purposes such as teaching aids, books, manuals, workbooks, videos, etc. Program supplies include items necessary for youth to participate in the program.
External Fees for Youth: Costs of youth fees paid to organizations for external activities directly related to effectively meeting program goals and outcomes.
Food and/or Beverage for Youth: Food and/or beverage costs for youth in conjunction with a program or service funded through the Community-based Juvenile Services Aid Program.
Incentives: Costs for incentives provided to youth directly related to effectively meeting program goals and outcomes. Provide proper documentation that illustrates a positive effect on youth.
Postage Expense: Postage meter expenses or stamps.
Program Equipment: On a case-by-case basis, programs may request approval to purchase computers, tablets, software programs, software subscriptions, or related items reasonable and necessary to carry out the functions of the program or service. Such requests will be considered once every four years.
Transportation for Youth: Costs of transporting youth to and from placements, evaluations, or services.

Unallowable Operating Expenses Examples Table

Unallowable Operating Expenses
Auditing Expense: Contractual services for the state auditor or other auditing, accounting, and CPA firms.
Construction of Facilities: Construction of secure detention facilities, secure youth treatment facilities, secure youth confinement facilities, capital construction of facilities, capital expenditures, and the lease or acquisition of such facilities, beyond the one-time use outlined in Nebraska Revised Statute §43-2404.02(3)(c).
E-Commerce Expense: Costs of renting webpage space and related fees. Costs and fees for using online information services and databases.
Drug testing: Includes testing supplies and lab confirmation fees.
Food and/or Beverage: Food and/or beverages for any meeting, conference, training, etc. This restriction does not impact direct payment of per diem amounts to individuals attending a meeting or conference, in adherence with meal guidelines in the application instructions. Additionally, this restriction does not impact costs for youth in programs or receiving services through the Community-based Juvenile Services Aid Program.
Indirect Organizational Costs: Costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.
Lobbying: The Anti-Lobbying Act, 18 U.S.C. §1913, contains significant restrictions on the use of funding for lobbying.
Office Equipment: Includes purchase and rent of all office equipment and furniture, office furnishings, desks, chairs, bookcases, photocopiers and fax machines, etc.
Office Supplies: Costs of office supplies, such as stationery, forms, paper, ink, unexposed film, desk mat, calendars, stapler, floor mats, pens, pencils, pictures, inkjet/toner cartridges, ribbons, bookends, key, batteries, books, etc. These include expenses incurred in publishing reports and legal notices, advertising, duplication and copying services, book binding, picture framing, film processing, photographic services, etc. Cost of postal services and post office box rental.
Office Space and Utilities: Includes purchase and rent of space for office, warehousing, parking and storage. Utilities include natural gas, electricity, water, sewer, coal, propane, and steam.
Overtime Costs: Costs of wages in excess of base rate of pay, to include any employee bonuses. This includes personnel for agencies who are subcontracted through this grant.
Stipends and Scholarships: Stipends and scholarships are unallowable. Fee Waivers are encouraged.

Sub-Awards/Contracts

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

There must be a sub-award with signed special conditions with the sub-award agency.

Fee for service contracts must have a current legal contract between the lead county/tribe and the contractor. Only utilize one table (Sub-award or Contract Fee for Service) for each request.

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

Grantee Financial Accounting

Accounting System

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

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

What is an Adequate Accounting System?

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

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

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

- **Internal control:** Your system should allow you to exercise effective control and accountability for all grant funds.
- **Budget control:** Your system should let you compare actual expenditures or outlays with budgeted amounts for each award and sub-award. It also must relate financial information to performance or productivity data, including the development of unit cost information whenever

- appropriate or specifically required in the grant award.
- Allowable cost: Your system should support you in making sure that you follow State cost principles, program regulations, and the terms of special conditions in determining the reasonableness, allowability, and allocability of costs.
- Source documentation: Your system should require you to support accounting records with source documentation (e.g., canceled checks, paid bills, payrolls, time and attendance records, and subcontract award documents and invoices).
- Subgrantee monitoring support: Your system should involve monitoring of drawdowns by sub-awards to assure that they conform to the same standards as apply to the grantee.

An adequate accounting system for a grantee must be able to accommodate a fund and account structure to separately track receipts, itemized expenditures, assets, and liabilities for awards, programs, and contractors. The adequacy of the financial management system may be reviewed as part of the application process or at any time subsequent to the grant award.

Commingling of Funds

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

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

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

Recording Financial Activities

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

Budgeting and Budget Review

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

Reporting Irregularities

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

Supplanting

State funds must be used to supplement any existing funds for program activities and must not supplant those funds that have been appropriated for the same purpose. Supplanting rules for grantee awards also apply to all sub-awards and subgrantees. Supplanting will be reviewed during the application

process or post-award monitoring. If reviewers think that supplanting may have occurred, then the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-state resources occurred for reasons other than the receipt or expected receipt of state funds. For certain programs, a written certification may be requested by the Nebraska Crime Commission stating that state funds will not be used to supplant.

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

County funds are appropriated to hire 50 new police officers, and state grant funds are awarded for hiring 60 new police officers. At the end of the year, the county has hired 60 new police officers, and the state grant funds have been exhausted. The county has not used its funds towards hiring new officers, but instead reduced its appropriation for that purpose and assigned or appropriated the funds to another purpose. In this case, the county has supplanted its appropriation with the state funds. If supplanting had not occurred, 110 new officers would have been hired using state grant funds for 60 officers and county funds for 50 officers.

Grantee/Subgrantee Retention of Records

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

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

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

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

Agency/County/Tribe Sub-awards and Contracts

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

- Grant award number and name of State Awarding Agency (Nebraska Crime Commission);
- Subgrantee name and contact information;
- Contractor name and contact information;
- Grant award period of performance start and end date;
- Amount of State funds obligated in this contract;
- State award project description;
- Indirect costs are unallowable;
- Contract is reimbursement of actual services provided;
- All requirements imposed by the grantee on the subgrantee/contractor so that the state grant award is used in accordance with state statutes, rule and regulations, and the terms and special

- conditions of the state award;
- Any additional requirements that the grantee imposes on the subgrantees/contractors in order for the grantee to meet its own responsibility to the Nebraska Crime Commission including required financial and/or performance and data reports;
- A requirement that the subgrantee/contractor permit the grantee and auditors to have access to their records and financial statements as necessary for the grantee to meet requirements; and
- Appropriate terms and conditions concerning closeout of the contract. Additional elements to consider including in the contract are as follows:
 - Timeliness of itemized invoices to be submitted to grantee;
 - Services rendered are within the grant award period;
 - Submission of financial documentation to the grantee in order for the grantee to meet closeout dates with the Nebraska Crime Commission; and
 - Timely submission of all data reporting requirements.

Grantee Monitoring Procedures with Subgrantee

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

Nebraska Crime Commission Financial Monitor with Grantee

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

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

- Personnel (Agency/County/Tribe Employees)
 - Names and positions of the individuals paid by the grant
 - Paystubs
 - Timesheets must include:
 - Pay period beginning and ending dates
 - Hours worked
 - Clearly documented hourly activity of each grant funded or match funded position to show the actual percentage of time charged to the funding source. Records will be maintained by the grantee to document any differences between budgeted and actual state and match personnel grant costs.
 - Employee signature
 - Manager/supervisor signature
- Travel
 - Mileage log to include dates traveled, destination, purpose, signature of individual traveling, and signature of supervisor.
 - Conference agenda
 - Lodging receipts
 - Airfare receipts to include luggage
 - Transportation receipts
 - Parking receipts
- Operating Expenses: claims, itemized receipts, and itemized invoices for the following:
 - Cell phone

- Utilities
- Educational and recreational expense
- Postage
- Dues and subscriptions
- Food and/or beverage costs for youth only
- Conference registration
- Webpage related costs
- Auditing expenses
- External fees for youth and incentives
- Any other operating costs funded by the grant.
- **Contracts:** Independent contractors who provide service for a flat rate. The earnings of a person who is working as an independent contractor are subject to Self-Employment Tax. See IRS website: <https://www.irs.gov/businesses/small-businesses-self-employed/independent-contractor-defined>. When classifying a position as an independent contractor, please ensure that the position is in compliance with the Fair Labor Standards Act (FLSA) and Nebraska law. See <https://www.dol.gov/whd/>.
 - Documentation reviewed may include the following:
 - Contract between grantee and contractor
 - Detailed Invoices of the contractor
 - Procurement process
- **Sub-Awards:** If the county/tribe does not directly operate the program, but relies on another entity to run the entire program, the whole budget is shown as a sub- award. There must be a sub-award with signed special conditions with the sub- award agency.
 - Documentation requested for review may include:
 - Contract between grantee and subgrantee
 - All personnel, travel, operating expenses, and contract documentation listed above
 - Procurement process documentation

Misuse of Funds

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

Penalties

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

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

Closeout of Awards

Cash Reconciliation and Final Drawdown

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

- Any required match must be reported on the final cash report.
- Obligations incurred prior to the project period end date of June 30 must be submitted no more than 45 days after the project period end date.
- Grantee must request final drawdown (reimbursement) of grant expenditures no more than 45

days after the project period end date. Failure to request final payment by this date will result in deobligations of funds.

- Any unexpended funds will be deobligated at the end of the project period. Contact the Financial Monitor on procedures to deobligate funds.

Failure to Remit Funds Owed

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

Juvenile Programs and Interventions Division Staff

Amy Hoffman, Director | 402.471.3846 | amy.hoffman@nebraska.gov

Trent Chestnutt, Grant Administrator | 402.417.3673 | trent.chestnutt@nebraska.gov

Jessica Svoboda, Grant Administrator | 402.910.7815 | jessica.svoboda@nebraska.gov

Kristy Nguyen, Staff Assistant | 402.471.2194 | kristy.nguyen@nebraska.gov

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

APPENDIX A: Acronyms

CB: Community-based Juvenile Services Aid
CPA: Certified Public Accountant
DOJ: Department of Justice
EB: Community-based Juvenile Services Aid Enhancement
GSA: General Services Administration
IRS: Internal Revenue Service
IHE: Institutions of Higher Education
JS: Juvenile Services Grant
JCMS: Juvenile Case Management System
OMB: Office of Management & Budget