

Idaho Juvenile Justice
Commission

**JABG Grant
Manual
2014 - 2015**

Idaho Department of Juvenile Corrections

P.O. Box 83720

Boise, ID 83720-0285

www.idjc.idaho.gov

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INTRODUCTION

The Idaho Department of Juvenile Corrections (IDJC) is the state of Idaho's designated recipient of the federal Juvenile Accountability Block Grant (JABG) funds. Of these funds, 75% are passed through to units of local government and Tribes, while the Department retains 25% for programs at the state level. Counties, Cities, and Tribes who receive funding from this program are considered sub-recipients. The JABG award requires both recipient and sub-recipient compliance with the Office of Justice Programs (OJJP) Financial Guide and the JABG Program Guidance Manual.

This manual is to guide the sub-recipient in compliance within the grants guidelines. It is brief in order to make it readable and usable. If you have any questions or need more clarification on the information contained herein, please contact your representative at the Idaho Department of Juvenile Corrections.

CONTACT INFORMATION

For questions and/or concerns regarding your grant, please contact:

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IMPORTANT DATES

Project Start Date

The date activities and expenditures are authorized to begin under the grant award.

Report Due Dates

Quarterly Financial and Progress Reports:

- January 15 (October 1 – December 31 reporting period)
- April 15 (January 1 – March 31 reporting period)
- July 15 (April 1 – June 30 reporting period)
- October 15 (July 1 – September 30 reporting period)

Project End Date

The date all activities and expenditures under the grant award must end.

Closeout Documents Due Date

Within 30 days after Project End Date

INTERNET ACCESS

Visit the Idaho Department of Juvenile Corrections website at www.idjc.idaho.gov and click on “Community-based Funds” on the right hand side of the page and then click on “Grant Funds” on the left hand side of the page for funding opportunities, general information, and electronic copies of forms and manuals.

Visit the Office of Juvenile Justice and Delinquency Prevention web site at <http://www.ojjdp.ncjrs.gov> for general information and training opportunities.

All that is valuable in human society depends upon the opportunity for development accorded the individual. ~ Albert Einstein

GUIDANCE ON LOBBYING RESTRICTIONS

LOBBYING

All recipients and sub-recipients must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate. Refer to OJJDP Financial Guide, (application process), for more specifics about those provisions.

In addition, the lobbying cost prohibition applicable to all recipients of funding includes the following. *No funds may be used for the purpose of:*

1. 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;
2. Establishing, administering, contributing to, or paying for the expenses of political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections;
3. 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 enrolled legislation;
4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies;
5. 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 of 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 on resolution proposing such legislation or appropriation;
6. 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; or
7. Paying a publicity expert.
8. The Anti-Lobbying Act, 18 U.S.C. 1913 recently was amended to expand significantly the restrictions on 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 each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. 1352.

The Office of Management and Budget (OMB) is currently in the process of amending the OMB cost circulars and the common rule (codified at 28 C.F.R. Part 69 for DOJ grantees) to reflect these modifications. However, in the interest of full disclosure, all grantees must 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 OJP. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence. This prohibition applies to all activity, even if currently allowed within the parameters of the existing OMB circulars. Any questions relating to this statute should be submitted in writing to the Office of General Counsel through your program manager.

FUND RAISING

Costs of organized fund raising, including financial campaigns, endowment drives, solicitations of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities nor indirect costs associated with those salaries may be charged to the award, except insofar as such persons perform other funding-related activities.

An organization may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award.

A recipient may also expend funds, in accordance with approved award terms, to seek future funding sources to “institutionalize” the project, but not for the purpose of raising funds to finance related or complementary project activities.

Nothing in this section should be read to prohibit a recipient from engaging in fund raising activities as long as such activities are not financed by Federal or non-Federal award funds.

CIVIL RIGHTS GUIDELINES

Congratulations on your recent subgrant! In establishing financial assistance programs, Congress linked the receipt of Federal funding to compliance with Federal civil rights laws. The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) is responsible for ensuring that recipients of financial aid from OJP, its component offices and bureaus, the Office on Violence Against Women (OVW), and the Office of Community Oriented Policing Services (COPS) comply with applicable Federal civil rights statutes and regulations. OCR is available to help you and your organization meet the civil rights requirements that come with DOJ funding.

Recipients must comply (and will require any subgrantees or contractors to comply) with any Federal nondiscrimination requirements, which may include:

- Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968 (42 U.S.C. § 3789d);
- The Victims of Crime Act (42 U.S.C. § 10604 (e));
- The Juvenile Justice and Delinquency Prevention Act of 2002 (42 U.S.C. § 5672 (b));
- The Civil Rights Act of 1964 (42 U.S.C. § 2000d);
- The Rehabilitation Act of 1973 (29 U.S.C. § 794);
- The Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34);
- The Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86);
- The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07);
- 28 C.F.R. pt. 35 (DOJ Regulations – Nondiscrimination on the Basis of Disability in State and Local Government Services);
- 28 C.F.R. pt. 42 (DOJ Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures);
- Ex. Order 13279 (equal protection of the laws for faith-based and community organizations); and
- 28 C.F.R. pt. 38 (DOJ Regulations – Equal Treatment for Faith-Based Organizations).

Ensuring Access to Federally Assisted Programs

As you know, Federal laws prohibit recipients of financial assistance from discriminating on the basis of race, color, national origin, religion, sex, or disability in funded programs or activities, not only in respect to employment practices but also in the delivery of services or benefits. Federal law also prohibits funded programs or activities from discriminating on the basis of age in the delivery of services or benefits.

Providing Services to Limited English Proficiency Individuals

As clarified by Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Safe Streets Act and Title VI of the Civil Rights Act of 1964, recipients of Federal financial assistance must take reasonable steps to provide meaningful access to their programs and activities for LEP persons. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. Recipient is encouraged to consider the need for language services for LEP persons served or encountered both in developing your budgets and in conducting your activities. For more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals, please see the website at <http://www.lep.gov>.

Ensuring Equal Treatment for Faith-Based Organizations

DOJ has published a regulation specifically pertaining to the funding of faith-based organizations. In general, the regulation, Participation in Justice Department Programs by Religious Organizations; Providing for Equal Treatment of all Justice Department Program Participants, and known as the Equal Treatment Regulation, 28 C.F.R. part 38, requires State Administering Agencies to treat these organizations the same as any other applicant or recipient. The regulation prohibits State Administering Agencies from making award or grant administration decisions on the basis of an organization's religious character or affiliation, religious name, or the religious composition of its board of directors. The regulation also prohibits faith-based organizations from using financial assistance from DOJ to fund inherently religious activities. While faith-based organizations can engage in non-funded inherently religious activities, they must be held separately from the DOJ funded program, and customers or beneficiaries cannot be compelled to participate in them. The Equal Treatment Regulation also makes clear that organizations participating in programs funded by DOJ are not permitted to discriminate in the provision of services on the basis of a beneficiary's religion. For more information on the regulation, please see OCR's website at <http://www.ojp.usdoj.gov/ocr/etfbo.htm>.

State Administering Agencies and faith-based organizations should also note that the Safe Streets Act, as amended; the Victims of Crime Act, as amended; and the Juvenile Justice and Delinquency Prevention Act, as amended, contain prohibitions against discrimination on the basis of religion in employment. Despite these nondiscrimination provisions, DOJ has concluded that the Religious Freedom Restoration Act (RFRA) is reasonably construed, on a case-by-case basis, to require that its funding agencies permit faith-based organizations applying for funding under the applicable program statutes both to receive DOJ funds and to continue considering religion when hiring staff, even if the statute that authorizes the funding program generally forbids considering religion in employment decisions by grantees. Questions about the regulation or the application of RFRA to the statutes that prohibit discrimination in employment may be directed to OCR.

Enforcing Civil Rights Laws

All recipients of Federal financial assistance, regardless of the particular funding source, the amount of the grant award, or the number of employees in the workforce, are subject to the prohibitions against unlawful discrimination. Accordingly, OCR investigates recipients that are the subject of discrimination complaints from both individuals and groups. In addition, based on regulatory criteria, OCR selects a number of recipients each year for compliance reviews, which are audits that require recipients to submit data showing that they are providing services equitably to all segments of their service population and that their employment practices meet equal employment opportunity standards.

Public Notice

Recipients will inform the public and subcontractors of affected persons' rights to file a complaint of discrimination with OCR for investigation.

Equal Employment Opportunity Requirements

In addition to these general prohibitions, an organization which is a recipient of financial assistance subject to the nondiscrimination provisions of the Safe Streets Act or other Federal grant program requirements must meet two additional requirements: (1) complying with Federal regulations pertaining to the development of an Equal Employment Opportunity Plan (EEO Plan), 28 C.F.R. § 42.301-308, and (2) submitting to OCR Findings of Discrimination (see 28 C.F.R. §§ 42.205(5) or 31.202(5)).

1) Meeting the EEOP Requirement

Recipients will provide a certification to OCR and IDJC that it has a current EEOP on file, if required to maintain one.

For recipients of DOJ grant funds from the IDJC, the following chart shows at a glance the responsibilities a recipient has in complying with the federal regulations pertaining to the EEOP requirement:

What is the recipient type?	What is the award amount?	What is the number of employees?	Does the recipient need to develop an EEOP?	Does the recipient need to submit a Certification Form to OCR?	Must the recipient submit an EEOP to OCR?
Nonprofit, Indian Tribe, Medical or Education Institution	Does not matter	Does not matter	NO	YES (Section A)	NO
State or local government and private entity	Less than \$25,000	Does not matter	NO	YES (Section A)	NO
State or local government and private entity	Does not matter	Less than 50 employees	NO	YES (Section A)	NO
State or local government and private entity	\$25,000 or more, but less than \$500,000, for an individual grant	50 or more employees	YES	YES (Section B) Certifying that the recipient has created an EEOP and is maintaining it on file in a designated office for review by employees, applicants, OCR, or a state administrative agency	NO
State or local government and private entity	\$500,000 or more for an individual grant	50 or more employees	YES	NO	YES

For assistance in developing an EEOP, please consult OCR's website at:

<http://www.ojp.usdoj.gov/ocr/eeop.htm>. You may also request technical assistance from OCR's equal employment assistant by dialing (202) 616-3208.

2) Submitting Findings of Discrimination

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing, on the ground of race, color, religion, national origin, sex, or disability against a recipient of funds, the recipient will forward a copy of the finding to OCR, OJP and the IDJC.

Retaliation

Recipients shall not retaliate against individuals for taking action or participating in action to secure rights protected by applicable laws.

Identification of Civil Rights Representative

Recipients must identify the designated civil rights contact person who has lead responsibility in insuring that all applicable civil rights requirements are met. This person shall act as liaison for all civil rights matters with IDJC, the Office of Juvenile Justice and Delinquency Prevention, and OCR.

Discrimination Complaint Procedures

Employees and beneficiaries of programs should follow the complaint procedures of the recipient organization; unless circumstances exist that make reporting to the recipient organization inappropriate. If reporting to the recipient organization is inappropriate, the reporting party should direct the complaint to the Idaho Human Rights Commission (IHRC) and/or the Equal Employment Opportunity Commission (EEOC), as necessary. If a reporting party needs assistance filing a complaint with the IHRC or the EEOC, IDJC will assist, to the extent necessary, with referring the reporting party to the IHRC and/or the EEOC.

Ensuring the Compliance of Subrecipients

IDJC is responsible for monitoring subrecipients for compliance with applicable Federal civil rights laws, including the requirements pertaining to developing and submitting an EEOP, reporting Findings of Discrimination, and providing language services to LEP persons.

Training and Technical Assistance

Recipients are encouraged to contact OCR for training and technical assistance in fulfilling your civil rights responsibilities as a recipient of Federal funding. If you have questions about these obligations, please call George J. Mazza, Senior Counsel within OCR, at (202) 307-0690, or visit the website at <http://www.ojp.usdoj.gov/ocr/>.

COMMON TERMS

- 1) **Idaho Department of Juvenile Corrections** – the direct recipient agency for Office of Juvenile Justice and Delinquency Prevention funds, and serves as staff to the Idaho Juvenile Justice Commission.
- 2) **Grant** – a contractual agreement between the grantor and sub-recipient whereby the Grantor provides funds to the sub-recipient to carry out specified programs, services or activities for the treatment and prevention of juvenile delinquency.
- 3) **Idaho Juvenile Justice Commission** – a group designated by the Governor to serve as his advisory board for the administration of Juvenile Justice and Delinquency Prevention grant funds.
- 4) **Juvenile Justice and Delinquency Prevention Act** – Federal Act of 1974, which created the JJDP Grant program to qualified states and includes amendments of 1976, 1977, 1980, 1984, 1992 and 2002.
- 5) **Juvenile Justice and Delinquency Prevention Program** – any program or activity related to juvenile delinquency prevention, control, diversion, treatment, rehabilitation, planning, education, training, and research, including drug and alcohol abuse programs; the improvement of the juvenile justice system; and any program or activity to help prevent juvenile delinquency.
- 6) **Recipient** – the Idaho Department of Juvenile Corrections, which receives federal financial assistance directly from a federal agency.
- 7) **Sub-recipient** – an individual, agency and/or organization that receives federal financial assistance from the direct recipient. This may include entities receiving funds as a result of block or formula grant awards.
- 8) **Supplanting** – to deliberately reduce State or local funds because of the existence of Federal funds. Example: A unit of government has an appropriated line item in their budget. An application is written and awarded to perform the duties defined in the appropriated line item. The appropriated funds are then used for something entirely different.

OJJDP DEFINITION OF TERMS

General Performance Measurement Terms

Source: <http://www.jrsa.org/resources/index.html>

Please use the following definitions to guide your selection of performance indicators and collection of performance data. In the event that you use definitions of terms that conflict with those offered here, please use these as the primary definitions of the terms used in the performance indicator list. Specifically, if you call your program something different, but it fits the definition for an accountability program offered below, then count it as an accountability program for purposes of reporting. Conversely, if you call something an accountability program, but it does not fit the definition offered below, then DO NOT include it in your data reporting. In many cases the definitions offered are broad enough that a variety of types of programs can be included.

Activity: The program efforts conducted to achieve the objectives.

Goal: Broad statement about what the program intends to accomplish. It is also the intended long-term outcome of the program.

Individual Outcome: Actual changes, or lack thereof, in the target individual or group of individuals (e.g., youth arrested for drug violations or violent offenders) that are directly related to program goals and objectives. May include intended or unintended consequences. There are three types: initial—immediate results of the program; intermediate—results following the initial outcomes; and long-term—ultimate impact of program. Relates to the achievement of the goals.

Objective: Expected achievements that are well defined, specific, measurable, and derived from the goals.

Outcome Measure: Data used to measure achievement of objectives and goal(s).

Output Measure: Data used to demonstrate the implementation of activities. Includes products of activities and indicators of services provided. Also referred to as process measures.

Performance Indicator: A particular value used to measure program output or outcomes.

Performance Measurement: The use of performance measures to assess a program's progress towards its stated goal.

System Outcome: Actual changes, or lack thereof, in the target system (e.g., court system or school system) that are directly related to program goals and objectives. May include intended or unintended consequences. There are three types: initial—immediate results of the program; intermediate—results following the initial outcomes; and long-term—ultimate impact of program. Relates to the achievement of the goals.

FISCAL

FISCAL RESPONSIBILITIES

Sub-recipients must establish and maintain fiscal control and procedures that assure available Federal funds are properly disbursed. Funds awarded may only be expended for activities and purposes set forth in the approved budget, program areas, and project period. **Project modifications exceeding five percent (5%) of the total funding allocation or modifications that would change the scope of the project need to be made in writing and approved by the Department.** Movement of dollars between approved budget categories is allowed up to five percent (5%) of the total budget cost (total award amount) as last approved by the awarding agency provided there is no change in project scope. When the cumulative changes exceed five percent (5%) of the total award amount (includes the initial award plus the supplements) or change the scope of the project prior approval from the awarding agency is required. JABG funds, as with all Federal funds awarded through IDJC, cannot be used to supplant local funds. They must increase the amount of funds that would otherwise be available from local sources. If a project is not operational within **60 days** of the award date, the sub-recipient must report by letter to the Department the steps taken to initiate the project, reasons for delay, and expected starting date.

If a project is not operational within **90 days** of the award date, the sub-recipient must submit a second statement to the Department explaining the implementation delay. Upon receipt of the 90-day letter, the Department may cancel the project and redistribute the funds to other project areas. The Department may also, where extenuating circumstances warrant, extend the implementation date of the project past the 90-day period. When this occurs, the appropriate sub-recipient files and records must indicate the extension.

Project funds must be obligated before the project period end-date and paid within 30 days after this date. Obligated funds are those for which goods or services have been received but not yet paid.

A. PAYMENT OF FUNDS TO JABG SUB-RECIPIENTS

Payments will be made on a reimbursement basis according to the allowable expenditures made by the sub-recipient. Sub-recipients must submit a **Request for Reimbursement** form with all source documents attached in order to receive payment. Source documents include invoices, receipts, timesheets, payroll reports, expenditure reports, etc.

B. FINANCIAL OFFICER (County Clerk, City Treasurer or Tribal Accountant)

The Financial Officer will be responsible for fiscal matters relating to the project and in charge of accounting, management of funds, verification of expenditures, verification of matching funds, and project financial reports.

C. PROJECT DIRECTOR

The Project Director will be in direct operational charge of the project. The Project Director should be a person who combines knowledge and experience in the project area with ability in administration and supervision of personnel. The Project Director shares responsibility with the Financial Officer in ensuring that all expenditures are within the approved budget.

The Department must be notified of changes to the Financial Officer or the Project Director. Submit a *Project Adjustment Request* along with a copy of the resume, contact phone, fax and e-mail address.

D. ACCOUNTING RECORDS

The purpose of this section is to establish **minimum requirements** for fiscal control and offer guidance for establishing and maintaining a suitable project accounting system. The Financial Officer is free to use any established accounting system if that system meets the following criteria:

1. Project documentation for expenditures and receipts must be separate from other funding.
2. Receipts should be classified by source, i.e., Idaho Department of Juvenile Corrections, etc.
3. Expenditures should be classified by their respective Program Areas and as in the approved JABG application.
4. Entries in the accounting records should refer to subsidiary records and/or documentation that support the entry, which can be easily located.
5. Funds from one project cannot be carried past the grant period. Each project should be accounted for separately.
6. The accounting system must provide adequate information for prompt and proper submission of financial reports. The system should be integrated with adequate internal controls to promote operational efficiency and encourage prescribed management policies.
7. The 3-year retention period starts from the date of the submission of the closure of the single audit report, which covers the grant period, or until resolution of other litigation; audit or other actions involving records whichever is later.

E. SUPPLIES AND OPERATING EXPENSES

Documentation

Receipts or invoices should be maintained for all expenses. These invoices, purchase orders, and receipts will validate that federal funds were used according to approved activities. IDJC will not reimburse for expenditures not specifically listed in the budget or are not within the project period. Receipts or invoices should be approved by the Project Director and maintained for the following items:

1. Supplies
2. Telephone (itemized bill of actual costs for projects sharing phones within an entity)
3. Duplicating costs (when sharing machine, bill should show number of copies times rate charged)
4. Rent
5. All other operating expenses approved in the budget

Financial controls should insure duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have already been received.

F. UNALLOWABLE COSTS

The following are examples of costs that are unallowable with grant funds:

1. Bad debts
2. Contingencies
3. Fund Raising
4. Conference / Workshop Expenses
 - a. Entertainment, such as movies, bar tabs, plays, site seeing, etc.
 - b. Personal expenses, such as hygiene items, laundry charges, magazines, car rentals, tips, etc.
5. Fines and penalties
6. Lobbying or Political Contributions
7. Interest and other financial costs
8. Prior obligations
9. Out-of-state travel (unless part of approved application)
10. Legislative expenses
11. Under-recovery of costs under project agreements
12. Land Acquisition
13. Furniture, Fax Machine, Computers, Printers, and other equipment unless approved by IDJC
14. Refreshments, Awards, Prizes, Novelty Items, Posters, etc. unless specifically authorized by funding announcement
15. Meals, snacks, or refreshments while *not* in travel status

G. PROCUREMENT OF GOODS OR SERVICES

Sub-recipients can use their own procurement procedures which reflect applicable state and local laws and regulations, provided that the procedures conform to applicable Federal law and the standards identified in 28 CFR Part 66.36. According to the Idaho Division of Purchasing Rules (IDAPA 38.05.01) and definitions and dollar limits outlined in Idaho Code §67-5718, the following criteria pertain to procurement of goods and services with sub-grant funds:

1. Purchases of goods or services, which cost less than \$5,000 singly, or in aggregate, require no competitive bidding.
2. Purchases of at least \$5,000 but less than \$25,000 require a minimum of three (3) competitive bids. Bids may be verbal or written, but must be documented. You must accept the lowest responsible bid. Bid information must include bid amount, date of bid, vendor name, and services or goods to be provided.
3. Sole source or non-competitive bidding for purchases of goods or services less than \$25,000 requires you to address the items in Section I, SOLE SOURCE JUSTIFICATION.
4. Contracting for Professional Services or Consultants less than \$25,000 and not exceeding one-year may be acquired without competitive bidding.
5. Purchases of goods exceeding \$25,000 require a minimum of ten (10) competitive bid solicitations from registered vendors.
6. Contracting for Professional Services or Consultants exceeding \$25,000 requires a formal and competitive job announcement and hiring procedure.

H. SOLE SOURCE JUSTIFICATION

A justification must be submitted to IDJC for prior approval of sole source contracts. Justification should include a brief description of the program and an explanation of why what is being contracted is necessary. Also, an explanation of why it is necessary to contract non-competitively is needed and should include the following:

1. Expertise of contractor
2. Management
3. Responsiveness
4. Knowledge of program
5. Experience of personnel
6. When contractual coverage is required and why
7. Impact on program if dates are not met
8. How long would it take another contractor to reach the same level of competence? (Equate to dollars)
9. Uniqueness of contractor's ability
10. Other points that should be covered to "sell the case"
11. Declaration this action is in the best interest of the agency.

I. PERSONNEL COSTS

Time Sheet Documentation

Accurate time and attendance records must be maintained on all personnel whose salary is charged to the project. These records must contain the following information:

1. Time period covered
2. Employee's name
3. Position title
4. Hours and activities charged to the project must be documented and tracked separately from other non-project funded work responsibilities if the employee is paid from more than one funding source
5. Hourly rate of pay
6. Activity logs documenting the job-related activities of the project personnel
7. Employee's signature and date of signature
8. Project Director's or Supervisor's signature
9. Project number

Personnel Policies and Procedures

Personnel policies and procedures should contain:

1. Written job descriptions
2. Work hours
3. Holidays, vacation, sick leave
4. Overtime pay and compensatory time
5. Termination procedures

Note: Employees working on a project must ensure that dual compensation is not involved (i.e., the individual may not receive compensation from both his/her regular employer and the sub-recipient for work performed during a single period of time even though the services performed benefit the employer and the project).

J. PROFESSIONAL SERVICES (Consultants)

Expenditures must be supported in the same manner as the supplies and operating expenses. The maximum daily rate for consultants and specialists **cannot exceed \$450.00 per day or \$56.25 per hour** with JABG funding. The sub-recipient must incur costs exceeding this rate. These rates may apply to preparation, evaluation and travel time, in addition to actual performance.

Daily Records

Adequate daily records need to be maintained to prove the contractor has, in fact, performed the services. The records should contain the following information:

1. Dates and hours worked on project.
2. Services performed.
3. Records of actual supplies and operating supplies included in the contract.

Contracts

A written contract should be in the file for all professional services. All contracts for services should include at least the following provisions:

1. The contracting parties
2. Statement of work expressed in clear, concise terms for tasks to be accomplished
 - a. The specific duties of the contractor should be stated in such a way that he/she knows what is required and to permit the Sub-recipient to determine the requirements have been met before making payment.
 - b. The tasks, when accomplished, should produce results consistent with the project objectives.
 - c. Sentences should be written so there is no question of whether the contractor is to be obligated (i.e., "the contractor will do this work" not "this work will be required").

- d. There should be dates for key services the contractor is to do or deliver. If elapsed time is used, calendar days or workdays should be specified.
- e. Persons or committees who approve reports or accomplishments should be specific and part of the contract payment should be contingent upon that approval.
- f. Documentation for billing purposes should be clearly explained.
- g. Avoid inference concerning a requirement and eliminate extraneous material.
- h. The rates of payments should be specified and determined in accordance with Department of Justice guidelines which include:
 - The maximum daily rate for consultants and specialists will not exceed \$56.25 per hour or \$450 per day. These rates may apply to preparation, evaluation, and travel time, in addition to actual performance.
 - Compensation is reasonable and consistent with that paid for similar work.
 - Contractor does not receive dual compensation.
 - Transportation and subsistence costs for travel cannot exceed State travel regulations.
 - Contracts with non-government organizations will insure that the fixed fee or profit allowance does not exceed 10 percent of the total estimated costs. Indirect costs or overhead charges in cost-type arrangements are based on an audited or negotiated rate. This rate, approved by a State or Federal agency, is based on an indirect cost submission, reflecting actual cost experience during the contractor's last annual or other recently completed final period.

3. Contract Terminations

Contracts in excess of \$1,000.00 must contain suitable provisions for termination by the sub-recipient, including the manner in which it will be effected and the basis for settlement.

- a. Termination for default in performance
- b. Termination for discontinuance of Federal funds

4. Compensation and method of payment

5. Access to Records

All contracts will include a provision to the effect that the sub-recipient, IJJC, the Federal funding agency, and the Comptroller General of the United States (or any of their duly authorized representatives) will have access for purpose of audit and examination to any records pertinent to the project.

6. Patents, Data and Copyrights

The Sub-recipient, IJJC and the Federal funding agency will have irrevocable, non-exclusive royalty (free license) to any invention and to reproduce, publish and use any materials which are produced under this contract, in whole or in part, and authorize others to do so.

7. Equal Employment Opportunity

For contracts in excess of \$10,000.00, each contractor or subcontractor will be required to have an affirmative action plan.

K. EQUIPMENT

Equipment acquired under an award shall be used and managed to ensure that the equipment is used for juvenile justice purposes. Equipment is defined as any item that costs more than \$5,000 and/or has a life expectancy of more than one (1) year. Other items to be inventoried include any items of \$2,000 or more or are particularly vulnerable to loss, such as Alco-sensors. *In addition, all technical equipment such as laptops, CPUs, PDAs, monitors, printers, etc. must be included the inventory process.*

1. Equipment must be used by the sub-recipient in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal Funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal Agency.
2. The sub-recipient shall also make equipment available for use on other projects or programs currently or previously supported by the Federal government, providing such use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency.
3. Notwithstanding program income, the sub-recipients shall not use equipment acquired with funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by Federal statute.
4. When acquiring replacement equipment, sub-recipients may use the equipment to be replaced as a trade-in or sell the equipment and use the proceeds to offset the cost of replacement equipment subject to the written approval of the awarding agency.

L. AUDIT REQUIREMENTS AND THRESHOLDS

1. All audits must be in compliance with OMB Circular A-133, *Audit of State and Local Governments*, or with OMB Circular A-128, *Audits of Institutions of Higher Education and Other Non-Profit Institutions*, whichever is applicable for the recipient. Copies of these circulars are available upon request or accessed online (See Section Q).
2. If the total annual federal financial assistance exceeds \$500,000, the recipient must have an audit in accordance with the applicable circular and submit a copy of the audit report to the Idaho Department of Juvenile Corrections.

3. If the total federal financial assistance (includes all federal agencies) is less than \$500,000 annually, the recipient is exempt from conducting an audit under the circulars. However, records must be kept for review.
4. Audit report copies must be submitted to the Department no later than nine (9) months following the receipt of the report.
5. Copies of the audit resolution by recipient management must be included with the audit copy to the office.

M. TOP EIGHT AUDIT FINDINGS

- ✓ Untimely report submissions
- ✓ Lack of documentation
- ✓ Inaccurate reports (Financial Status Reports)
- ✓ Commingling of funds
- ✓ Excess cash on hand
- ✓ Unallowable costs
- ✓ Inappropriate changes
- ✓ Conflict of interest

N. MONITORING

Monitoring activities conducted by IDJC staff may include an **on-site visit** to each fiscal year project during the project period to monitor JABG-funded activities. Site visits will:

1. Determine progress made toward achieving project objectives of each program area,
2. Determine compliance with terms, conditions, and financial conditions,
3. Identify technical assistance needs, and
4. Provide guidance on future projects.

O. MATCHING FUNDS

The JABG program requires that Federal funds may not exceed 90 percent of total program costs. Therefore, a 10 percent cash match of total program costs is required. Matching funds must be money for activities that would otherwise not be made available to the project or program. In-kind services cannot be used for JABG match. The premise of the match is to demonstrate local buy-in to the programs or projects being funded. Matching funds need not be applied at the same time of notice of allocation of funds, but the full amount of matching funds must be obligated by the end of the project period. Sub-recipients must maintain records that clearly indicate the source, timing, and amount of the required cash match funds. Copies of these records must be submitted with each quarterly financial report for the quarter the matching funds are applied to the project.

Examples of cash match dollars include:

1. One-time /continuing budget enhancements for juvenile justice programs related to juvenile accountability
2. Any increase in allocation from the previous year's Tobacco Tax funds
3. Any increase in allocation from the previous year's State Block Grant Funds
4. General fund dollars specifically dedicated for JABG match
5. Funds generated from fines collected, seized assets, or forfeitures.
6. Payment in Lieu of Taxes (PILT)
7. Funding generated from bond issues
8. Funds contributed from private sources

Funds that cannot be used for JABG match include:

1. Funds that are part of the base budget, but not specifically budgeted for JABG match
2. In-kind services
3. Salaries of juvenile justice personnel that are part of the base budget

The following formula must be used to calculate the required 10% cash match of total program costs:

Your \$ Allocation ÷ 9 = required 10% cash match

Example: If your allocation is \$7,500, then

$\$7,500 \div 9 = \833 would be the required 10% cash match.

Important!

If all or part of your allocation will be used for construction or renovation of a permanent correctional facility, the cash match of total program costs is 50%. The 50% cash match of total program costs is actually a one to one match requirement. For example, if the total program cost is \$40,000, \$20,000 must be from the allocation and \$20,000 from matching funds. Construction or renovation of Detention Centers requires a 50% match.

P. OMB CIRCULARS

The Office of Management and Budget (OMB) oversee and coordinate the Administration's procurement, financial management, information and regulatory policies. In each of these areas, OMB's role is to help improve administrative management to develop better performance measures and coordinating mechanisms and to reduce any unnecessary burdens on the public.

OMB develops Circulars to provide consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with state, local and federally recognized Indian Tribal governments. Cost principles are established to determine allowable costs under grants and other agreements. Audit circulars set forth standards for obtaining consistency and uniformity among organizations expending federal funds.

OMB CIRCULARS/CODE OF FEDERAL REGULATIONS

Administrative Requirements:

OMB Circular A-102 "Grants and Cooperative Agreements with State and Local Governments."
2 CFR Part 215 "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations" (codified at 28 Code of Federal Regulations (CFR) Part 70) (formerly known as OMB Circular A-110)

Cost Principles:

2 CFR Part 220 "Cost Principles for Educational Institutions" (codified at 28 CFR Part 66, by reference) (formerly known as OMB Circular A-21)
2 CFR Part 225 "Cost Principles for State, Local, and Indian Tribal Governments" (codified at 28 CFR Part 66, by reference) (formerly known as OMB Circular A-87)
2 CFR Part 230 "Cost Principles for Non-Profit Organizations" (formerly known as OMB Circular A-122)

Audit Requirements:

OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Institutions" (codified at 28 CFR Parts 66 and 70).

GOVERNMENT-WIDE COMMON RULES

"Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Units of Governments," (codified at 28 CFR Part 66). (Grants Management Common Rule for State and Local Units of Governments.)

"Government-wide Debarment and Suspension (Nonprocurement)" (codified at 28 CFR Part 67) and "Government-wide Requirements for Drug-Free Workplace (Grants)" (codified at 28 CFR Part 83).

"New Restrictions on Lobbying" (codified at 28 CFR Part 69).

For additional information on grants management and to obtain copies of current circulars, please visit the OMB Web site at <http://www.whitehouse.gov/OMB/circulars/index.html>.

PERFORMANCE MEASUREMENTS

OJJDP PERFORMANCE MEASUREMENT SYSTEM FOR THE JABG PROGRAM

The JABG program was created by Congress to promote greater accountability in the Juvenile Justice system. The law authorized the Attorney General to provide a grant to the States to strengthen their police programs and administrative systems that foster the creation of safe communities. The underlying supposition is that young people, their families and the juvenile justice system must be accountable for improving the quality of life in every community. The Office of Juvenile Justice and Delinquency Prevention is taking action to demonstrate achievements and build justification for continued funding of the JABG program. OJJDP developed a performance measurement system and is implementing it with States.

The JABG Performance Measurement system allows OJJDP to meet the Congressional mandate by providing program-specific, state and national information on outputs and short and intermediate-term outcomes by purpose areas. Generally, data will be aggregated at the national level to demonstrate overall program accomplishments. Consistent data collected over time could support benchmarking. For each purpose area where JABG funds will be used, the following performance indicators must be tracked and reported quarterly to IDJC. You may use other measurements to document the success of your program.

Performance Measures for Proposed Programs/Services

For each purpose area where JABG funds will be used, the following performance indicators must be tracked and reported quarterly to IDJC. You may use other measurements to document the success of your program, but these measures are required to receive JABG funding. These measurements are required only for activities funded with JABG funds.

JABG PERFORMANCE MEASURES

#	MEASURE	OBJECTIVE	DEFINITION	REPORTING FORMAT
1	NUMBER OF PROGRAM YOUTH SERVED	Improve program activities	An unduplicated count of the number of youth served by the program during the reporting period. Definition of the number of youth served for a reporting period is the number of program youth carried over from previous reporting period, plus new admissions during the reporting period. In calculating the 3-year summary, the total number of youth served is the number of participants carried over from the year previous to the first fiscal year, plus all new admissions during the 3 reporting fiscal years. Program records are the preferred data source.	Number of program youth carried over from the previous reporting period, plus new admissions during the reporting period.
2	NUMBER AND % OF PROGRAM YOUTH WHO OFFEND OR REOFFEND	Reduce delinquency	The number and percent of program youth who were rearrested or seen at juvenile court for a new delinquent offense. Appropriate for any youth-serving program. Official records (police, juvenile court) are the preferred data source.	A. Number of program youth with a new offense B. Number of youth in program C. Percent (A/B)
3	NUMBER AND % OF PROGRAM YOUTH EXHIBITING A DESIRED CHANGE IN TARGETED BEHAVIORS	Improve prosocial behaviors	Select as many as apply from 2A-2D	
3A	SUBSTANCE USE	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in substance use. Self-report, urinalysis, or staff ratings are the most likely data sources.	A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3B	ANTISOCIAL BEHAVIOR	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in antisocial behavior. Self-report or staff ratings are the most likely data sources.	A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3C	FAMILY RELATIONSHIPS	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in family relationships. Self-report or staff ratings are the most likely data sources.	A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
3D	SOCIAL COMPETENCIES	Improve prosocial behaviors	Short-term definition: The number and percent of program youth who have exhibited a desired change in social competencies. Self-report or staff ratings are the most likely data sources.	A. Number of program youth served during the program period with the noted behavioral change B. Total number of youth served during the reporting period C. Percent (A/B)
4	NUMBER AND PERCENT OF PROGRAM YOUTH COMPLETING PROGRAM REQUIREMENTS	Increase accountability	The number and percent of program youth who have successfully fulfilled all program obligations and requirements. Program obligations will vary by program, but should be a predefined list of requirements or obligations that clients must meet prior to program completion. Program records are the preferred data source. The total number of youth (B value) includes those youth who have exited successfully and unsuccessfully.	A. Number of program youth who exited the program having completed program requirements B. Total number of youth who exited the program during the reporting period (both successfully and unsuccessfully) C. Percent (A/B)
5	NUMBER AND PERCENT OF YOUTH TO PARTICIPATE IN ANY OF THE FOLLOWING EVENTS: VICTIM OFFENDER MEDIATION/DIALOGUE; FAMILY GROUP CONFERCING; PEACEMAKING CIRCLES; RESTITUTION; COMMUNITY SERVICE; APOLOGIES; VICTIM/COMMUNITY IMPACT PANELS; COMMUNITY/NEIGHBORHOOD IMPACT STATEMENTS; VICTIM EMPATHY GROUPS/CLASSES	Restorative Justice	The number and percent of program youth who have participated in any of the following events: victim offender mediation/dialogue; family group conferencing; peacemaking circles; restitution; community service; apologies; victim/community impact panels; community/neighborhood impact statements; victim empathy groups/classes.	A. Number of youth to participate in any of the listed events. B. Number of youth served during the reporting period C. Percent (A/B)

PAYMENTS

REIMBURSEMENT REQUESTS

Sub-recipient will use a *Reimbursement Request* form when requesting cash. The sub-recipient must submit a copy of all expenditure invoices or vouchers and time sheets associated with the period covered on the Reimbursement Request form. The form has a convenient summary section to insure that expenditures are in order. The Commission operates strictly on a reimbursement only basis - no cash advances will be honored. ***Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current.***

Documentation

1. Signature of Project Director and Financial Officer is documented.
2. Project number is listed.
3. Summary of attached copies equals amount of request.
4. Invoices and receipts are within grant timeline.
5. Expenditures are listed in the budget.
6. Invoices and receipt provide a check number to avoid duplicate payments.
7. Timesheets or payroll summaries.

Unallowable Costs

The following costs are unallowable with grant funds:

- a. Bad debts
- b. Contingencies
- c. Fund Raising
- d. Conference / Workshop Expenses
 - Entertainment, such as movies, bar tabs, plays, site seeing, etc.
 - Personal expenses, such as hygiene items, laundry charges, magazines, car rentals, tips, etc.
- e. Fines and penalties
- f. Lobbying or political contributions
- g. Interest and other financial costs
- h. Prior obligations
- i. Out-of-state travel (unless part of approved application)
- j. Legislative expenses
- k. Under-recovery of costs under project agreements
- l. Land Acquisition
- m. Furniture, Fax Machine, Computers, Printers, and other equipment unless approved by IDJC

- n. Refreshments, Awards, Prizes, Novelty Items, Posters, etc.; unless specifically authorized by funding announcement.
- o. Meals, snacks, or refreshments while not in travel status

Costs Requiring Prior Approval

- a. Out-of-state travel
- b. Training (unless part of approved application)
- c. Deviations from approved budget

Electronic Deposits

Recipients may receive reimbursements via electronic funds transfer (EFT) from the State directly into their bank account. If EFT payment is selected, payments requested from other State agencies will also be electronic. To utilize the EFT payment method, complete the Authorization for Electronic Deposit and W-9 forms included. Return the forms, along with a voided check (for bank verification) to the office. It takes approximately 14-21 days to become effective.



State of Idaho

700 West State Street, P.O. Box 83720

Boise, ID 83720-0011

Combined Substitute W9/Direct Deposit Authorization Form

Agency use only:

Agency number: _____

Contact name: _____

Contact Phone Number: _____

Part I - Substitute W-9 Tax Identification:

Name: _____

Complete if you are a
SOLE PROPRIETOR or
SINGLE-OWNER LLC

Required: Personal name of owner of the business _____

Optional: Business name if different from above: _____

Enter your Tax Identification Number in the appropriate box.

For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number
_____-_____-_____

OR

Employer Identification Number
_____-_____-_____

Check appropriate box: Individual/Sole proprietor Corporation Partnership Other (explain) _____

Exemption: If exempt from Form 1099 reporting, explain exemption here:

Signature: I am a U. S. person (including a U. S. resident alien).

Person completing this form: _____ Title: _____

Signature: _____ Date: _____ If address for payments is different, please list payment remit address below:

Tax correspondence address: _____

City: _____ State: _____ ZIP: _____

Phone: () _____

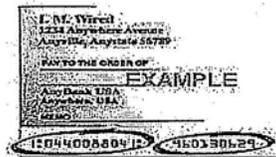
Part II - Direct Deposit Authorization (Optional). To receive payments electronically, complete this section and attach a voided check (not a deposit slip) or bank verification of your checking or savings account number.

Request type: New Change Cancel

Accountholder Name/Title (Title required if company account)

Routing Number Account Number

Account Type (Please check the appropriate box) C - Checking Account S - Savings Account



Routing Number Account Number
Is nine digits can vary in length

I hereby authorize and request the Idaho State Controllers Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. Pursuant to the NACHA rules, the SCO and STO may initiate a reversing entry to recall a duplicate or erroneous entry that they previously initiated. I understand that, if a reversal action is required, the SCO will notify the office identified above in Part I of the error and the reason for reversal.

This authority will continue until such time as SCO and STO have had a reasonable opportunity to act upon written notice to terminate or change the direct deposit service initiated herein.

Signature of Authorized signer on account Print Name Here Sign Here

NOTE: Invalid account information will be rejected by the vendor's financial institution and generate a notice of change which is routed through the NACHA network to the STO. A notice of change will result in this request being voided and any future payments being made by Idaho State Warrant.

Part III - Remittance Advice on the Web. To access payment information on the Internet, complete this portion of the form and provide a phone number in Part I. Additional information can be found on our website: <http://www.sco.idaho.gov> Initial login instructions will be mailed to the payment address provided in Part I.

I want to view my remittance advices on the Web. Check one.
Yes-One: Get payment information for this location only by using the State Controllers Office Web Remittance Advice Application.
Yes-All: Get payment information for all of your locations by using the State Controllers Office Web Remittance Advice Application.

Instructions - Part I

The State of Idaho is about to pay you an amount that may be reported to the **Internal Revenue Service (IRS)**. If the amount is reportable to the IRS, they will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and either your Social Security Number or your Employer Identification Number. The name we need is the **name that you use on your tax returns** related to this payment. We are required by law to obtain this information from you.

Exemption: If you are exempt from backup withholding, indicate the reason why in the Exemption box, and we will not send you a Form 1099. For additional information on exempt status, please review the full IRS Form W-9 Instructions found on the IRS website at IRS.gov.

U. S. Person: This form may be used only by a U. S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8.

Penalties: Your failure to provide a correct name and Taxpayer Identification Number will delay the issuance of your payment and may subject you to a \$50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you could be subject to a \$500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Confidentiality: If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

Privacy Act Notice

You must provide your TIN whether or not you are required to file a tax return. If you do not provide your TIN, certain penalties may apply. Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws and to combat terrorism.

Instructions - Part II

Complete this section only if you wish to receive future payments by direct deposit or electronic funds transfer through the ACH network. Attach a voided check (not a deposit slip) or a bank verification of your checking or savings account number. Copies of checks cannot be accepted. The routing number is normally the first group of nine digits on the bottom of your check. The account number is of varying length and is normally the next group of digits on the bottom of your check. Please see the illustration in Part II for a sample of where these numbers can be found.

Instructions - Part III

The Idaho State Controllers Office now offers payment information on the Internet. Information found on the regular remittance advice can be accessed through a secure site at <http://www.sco.idaho.gov>. If you would like to take advantage of this service, complete Part III of the form. When deciding to participate in this program, you have the option of viewing payment information for all of your locations associated with the Taxpayer Identification Number provided in Part I or just the location or address provided in Part I. You will receive initial login instructions at the address provided in Part I. If you provided both a tax address and a payment address, the instructions will be sent to your payment address.

Approved _____

Date _____

JABG REQUEST FOR REIMBURSEMENT

Subrecipient: _____

Project No: _____

Project Title: _____

Federal funds are hereby requested in the amount of \$_____ for the period of _____, 20 _____. I hereby certify that this amount is documented by the attached expenditure copies.

Signed:

FINANCIAL OFFICER

PROJECT DIRECTOR

Date of Request: _____

DATE PAID	PAYEE(S)	\$ AMOUNT PAID	CATEGORY
			PERSONNEL
			CONSULTANT
			TRAVEL
			EQUIPMENT
			OTHER

FOR OFFICE USE ONLY
Draw Number:
Grant Coding:
Fiscal Reviewer:
Fiscal Release & Date:

MAIL TO:

Dept. of Juvenile Corrections
Grants Section
954 West Jefferson
PO Box 83720
Boise, ID 83720 - 0285

REPORTING FORMS

JABG REPORTING REQUIREMENTS

Quarterly Reports Due Dates

Project Directors will make quarterly reports to the *Idaho Department of Juvenile Corrections* (IDJC) office at the close of each quarter. The due dates are:

JANUARY 15 for quarter ending 12/31
APRIL 15 for quarter ending 03/31
JULY 15 for quarter ending 06/30
OCTOBER 15 for quarter ending 09/30

Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current.

Reporting Checklist

This is a tracking document for sub-recipients to use.

Quarterly Financial Report

Quarterly Financial Reports inform the staff of the rate at which the funds are being spent. Irregularities may indicate the need for a budget revision, an extension of the project period, or identify potential problems. The Financial Officer and Project Director must sign this Report and matching funds must be documented.

Quarterly Progress Report

This report shows the current data for each of the required performance indicators. One report should be submitted for each of the Program Purpose Areas funded by JABG.

Final Closeout Forms

Closeout forms are due 30 days after the end of the project period. See Tab 7, *Closing Forms*, for instructions. The following is a list of the forms due:

- *Notice of Project Completion*
- *Equipment Inventory*
- *Final Financial Report*
- *Final Progress Report*
- *Demographic Report*

JABG REPORTING CHECKLIST

DISBURSEMENT OF FUNDS

DATE RECEIVED	\$ AMT	TOTAL REC. TO DATE	PROJECT BALANCE	COMMENTS

FINANCIAL REPORTS COMPLETED

Due
 DEC
 MAR
 JUN
 SEP

 Jan. 15
 Apr. 15
 Jul. 15
 Oct. 15

Date Mailed _____

PROGRESS REPORTS COMPLETED

Due
 DEC
 MAR
 JUN
 SEP

 Jan. 15
 Apr. 15
 Jul. 15
 Oct. 15

Date Mailed _____

PROJECT ADJUSTMENT FORMS MAILED

DATE	CHANGE REQUESTED	STATUS

Ack. Receipt _____

Date _____

JABG QUARTERLY FINANCIAL REPORT

SUBRECIPIENT: _____ Address: _____ Telephone: _____	PROJECT NO. _____ AWARD AMOUNT: _____ PROJECT PERIOD: _____
---	---

QUARTER ENDING: _____ REPORT DUE _____ <small>Jan 15</small>	_____ <small>MAR 31, 20__</small> <input type="checkbox"/>	_____ <small>JUN 30, 20__</small> <input type="checkbox"/> <small>Apr. 15</small>	_____ <small>SEP 30, 20__</small> <input type="checkbox"/> <small>Oct. 15</small>
--	---	---	---

i. Category	\$ Budgeted		Previously Expended		Spent This Period		Total Spent To Date	
	Grant	Match	Grant	Match	Grant	Match	Grant	Match
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
TOTALS	_____	_____	_____	_____	_____	_____	_____	_____

II. **IMPORTANT!** Attach documentation that identifies the source and amount of the matching funds applied to this project.

III. **Certification:** I HEREBY CERTIFY that this Report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved Budget for the above named project.

Signed: _____ Title Financial Officer Date Signed: _____
(Clerk/Treasurer/Tribal Acct.)

Signed: _____ Title Project Director Date Signed: _____

MAIL TO: Idaho Department of Juvenile Corrections
 Grants Section
 PO Box 83720
 Boise ID 83720-0285

PROJECT ADJUSTMENT

PROJECT ADJUSTMENT REQUEST

A *Project Adjustment Request* should be submitted any time there is a change in the Project Director, Fiscal Officer, a change in the scope of the project, or financial change of more than five percent (5%) of the total project budget. (See *Budget Revision* for further explanation). Any changes to an approved grant-funded program must be approved in advance by IDJC. Expenditures prior to approved changes may be disallowed. Sub-recipients should use the Project Adjustment Request form to request budgetary or programmatic changes as follows:

Program Staff

The Idaho Department of Juvenile Corrections **must be notified** by a *Project Adjustment Request* of any changes in the Financial Officer or the Project Director. If new personnel are hired, resumes, addresses, phone numbers, and e-mail information should accompany the *Project Adjustment Request*. The project adjustment request should be filed no later than 30 days from change of director or officer.

Budget Revision

If an approved budget item needs to be changed (increase OR decrease), the sub-recipient must secure prior written approval from IDJC for any change to a budget category that exceeds five percent (5%) of the approved total project budget. Movement of dollars between approved budget categories is allowed up to five percent (5%) of the total budget cost (total award amount) as last approved by the awarding agency provided there is no change in project scope. When the cumulative changes exceed five percent (5%) of the total project, prior approval from the awarding agency is required. If the change is five percent (5%) or less, IDJC must be notified in writing prior to the change.

Program Modification

Changes to the approved program design must be requested prior to implementation. *The adjustment cannot change the scope of the project originally approved by IDJC.*

Project Extension Request

IDJC grant recipients may be awarded an extension in response to circumstances out of their control provided all the Extension Criteria below are met at the time of the request. Generally, only one extension per award will be permitted.

EXTENSION CRITERIA:

- **Time Frame** – Requests to extend a project period must be received at 45 days prior to the close of the project. A waiver may be considered in the event emergent issues arise in the final period of the project.
- **Reports** – All reports must be current and filed and approved by IDJC.
- **Extraordinary Circumstances** – A narrative justification must be submitted with the extension request providing details justifying the extraordinary circumstances that require the proposed extension.
- **Format** – Extension requests must be submitted in writing on a Project Adjustment Request form and signed by the Project Director before submitting to IDJC for determination.

- **Approval** – Action will be taken on extension requests within 15 business days.
- **Retroactive extensions** – will not be considered.

Requests must include:

- The specific amount of funds requested for reallocation;
- The reason for the proposed adjustment needed; and
- A description of how the shift will assist in achieving goals and objectives.

JABG PROJECT ADJUSTMENT REQUEST

Subrecipient: _____

Requests a change in Project No. _____, entitled _____, as follows:

<u>Program Area</u>	<u>Original Amount</u>	<u>Change + / -</u>	<u>Revised Budget</u>
Area # _____	_____	_____	_____
Area # _____	_____	_____	_____
Area # _____	_____	_____	_____
Area # _____	_____	_____	_____
Area # _____	_____	_____	_____

Describe nature of Requested Adjustment Below:

This project Adjustment Request is part of, and subject to all conditions contained in the original Project Award as approved by the Juvenile Justice Commission.

REQUIRED SIGNATURES

Project Director: _____

Date: _____

Financial Officer: _____

(Clerk / Treasurer / Tribal Acct.)

Date: _____

Advisory Board met and Approved:
(attach copy of minutes)

Coalition Chair: _____

Date: _____

Approved

Disapproved

Signed: _____

Date: _____

MAIL TO: Idaho Department of Juvenile Corrections
Grants Section
PO Box 83720
Boise ID 83720-0285

CLOSING FORMS

PROJECT CLOSEOUT PROCEDURES

Final financial and closeout forms must be submitted within 30 days of the project expiration date. Expenditure obligations must be paid prior to filing final reports. No new financial obligations will be allowed after the expiration of the project. Closeout documents include:

Project Completion Form

This report notifies IDJC that activities and expenditures associated with your grant award are completed and the grant is ready to close. Page two of this form includes an equipment inventory to document any equipment purchased with these grant funds. Equipment is defined as having a purchase price of \$5,000 or more and/or has a life expectancy of more than one (1) year. Other items to be inventoried include any items \$2,000 or more or are particularly vulnerable to loss, such as Alco-sensors. In addition, all technical equipment such as laptops, CPUs, PDAs, monitors, and printers, etc. must be included in the inventory process.

Demographic Report

The *Demographic Report* is a summary of the number of youth participating in the project within various statistical categories and it is used to produce several other reports. Some youth may appear in more than one high-risk group. These reports should include all the information on the self-evaluation form.

Final Financial Report

Complete this form in the same manner as *Quarterly Financial Reports*. Ensure that any necessary match requirements are detailed and that all expenditures during the grant award period are included. This form should directly correspond to the expenditures listed on the *Project Completion Form*. Both the Financial Officer and the Project Director must sign to certify this report.

Final Progress Report

This report should include a detailed analysis of the impacts of the project with a focus on program objectives and outcomes.

Ack. Recpt. _____
Date _____

NOTICE OF PROJECT COMPLETION

SUBRECIPIENT _____

PROJECT TITLE _____

PROJECT PERIOD: From _____ **To** _____

TOTAL JABG FUNDS EXPENDED \$ _____

TOTAL JABG MATCH EXPENDED \$ _____

1. All project activities have been completed? _____ YES _____ NO
If "No" - briefly explain why.

2. Records to backup all expenditures are available in event of state or federal audit? _____ YES _____ NO
(All records will be retained for three years, either after the end of the project period or after final audit is resolved, and equipment records will be retained three years after non-expendable equipment is properly disposed.)

Location of Records: _____

3. Was equipment acquired under this Project: _____ YES _____ NO

COMPLETE THE FOLLOWING WITH YES OR NO:

- _____ 1. Project disbursements are equal between expenditure ledgers and documents.
- _____ 2. Expenditures are all listed in their respective categories.
- _____ 3. Both the final Financial Report and final Progress Report have been submitted to IDJC.
- _____ 4. Special project conditions were adhered to.
- _____ 5. All equipment purchased with federal funds has been recorded and Property Inventory reports submitted to IDJC.

CERTIFICATION: I HEREBY CERTIFY that the following reports represent actual receipt and expenditure of funds for the period covered and for the total project to date, and made in accordance with the approved budget for the above named project.

DATE

SIGNATURE OF FINANCIAL OFFICER

DATE

SIGNATURE OF PROJECT DIRECTOR

MAIL TO:
Idaho Department of Juvenile Corrections
Grants Section
PO Box 83720
Boise ID 83720-0285

**NOTICE OF PROJECT COMPLETION
PAGE 2**

To be completed if there was any equipment purchased, in whole or in part, greater than \$300.00 with federal funds.

Subrecipient: _____
Project Title: _____
Project Number: _____
Description of Property: _____
Serial Number or Other ID Number: _____
Property Purchased From: _____
Titleholder of Property: _____
Acquisition Date: _____ Cost of Property: \$ _____
Percentage of Federal funds used to purchase property/equipment: _____
Location of Property: _____
Equipment/Property Purchased as: New _____ Used _____
Condition of Equipment/Property: _____
If Applicable: Disposal Date: _____ Sale Price: _____

(Use additional pages if necessary. Attach any applicable property records or materials.)

Property Management Notes:

Other recipient and subrecipient procedures for maintaining equipment (including replacement), whether acquired in whole or in part with project funds, will, at a minimum, meet the following requirements:

Property records must be maintained which include:

- a. Description of the property;
- b. Serial number or other identification number;
- c. Source of the property;
- d. Identification of title holder;
- e. Acquisition date;
- f. Cost of the property;
- g. Percentage of Federal participation in the cost of the property;
- h. Location of the property;
- i. Use and condition of the property; and
- j. Disposition data, including the date of disposal and sale price.

A physical inventory of the property must be taken and the results reconciled with the property records at least once every 2 years.

A control system must exist to ensure adequate safeguards to prevent:

- a. Loss;
- b. Damage; or
- c. Theft of the property.

Any loss, damage, or theft shall be promptly and properly investigated by the recipient and subrecipient, as appropriate.

Adequate maintenance procedures must exist to keep the property in good condition.

If the recipient or subrecipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Source: "Property and Equipment" Financial Guide 2008, U.S. Department of Justice

TARGET POPULATION DEMOGRAPHIC REPORT

Sub-recipient: _____

Project Number: _____

Reporting Period: _____

Please enter the number of juveniles served by the project. _____

Juveniles may be reported more than once in each category in this column.

Race/Ethnicity:

- _____ American Indian/Alaskan Native
- _____ Asian
- _____ Black/African American
- _____ Hispanic or Latino (of any race)
- _____ Native Hawaiian and other Pacific Islander
- _____ Other race
- _____ White/Caucasian

Gender:

- _____ Female
- _____ Male

Age:

- _____ Under 11
- _____ 12-13
- _____ 14-15
- _____ 16-17
- _____ 18 and over

Justice-related criteria

- _____ At risk population (no prior offense)
- _____ First time offenders
- _____ Repeat offenders
- _____ Sex offenders
- _____ Violent offenders

High Risk Groups

- _____ Mental Health
- _____ Pregnant
- _____ Substance Abuse
- _____ Truant / Dropout

Child welfare criteria:

- _____ Victims of physical abuse
- _____ Victims of psychological abuse
- _____ Children of substance abuse
- _____ Victims of sexual abuse

Ack. Receipt. _____

Date _____

JABG FINAL FINANCIAL REPORT

SUBRECIPIENT: _____

Address: _____

Telephone: _____

PROJECT NO. _____

AWARD AMOUNT: _____

PROJECT PERIOD: _____

I.

Category	\$ Budgeted		Previously Expended		Spent This Period		Total Spent To Date	
	Grant	Match	Grant	Match	Grant	Match	Grant	Match
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
Program Area # _____	_____	_____	_____	_____	_____	_____	_____	_____
TOTALS	_____	_____	_____	_____	_____	_____	_____	_____

II. IMPORTANT! Attach documentation that identifies the source and amount of the matching funds applied to this project.

III. Certification: I HEREBY CERTIFY that this Report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved Budget for the above named project.

Signed: _____ Title Financial Officer _____ Date Signed: _____
(Clerk/Treasurer/Tribal Acct.)

Signed: _____ Title Project Director _____ Date Signed: _____

MAIL TO: Idaho Department of Juvenile Corrections
Grants Section
PO Box 83720
Boise ID 83720-0285

JABG PERFORMANCE MEASUREMENT REPORT

Sub-recipient: _____ Reporting Period: _____
 Project Number: _____ Final Report: Yes No
 Purpose Area: 1- Graduated Sanctions

Performance Measure Data	Quarterly Reporting Periods				Year to Date	% Successful Completion
	10/1-12/31	1/1-3/31	4/1-6/30	7/1-9/30		
# Carried Over from Previous Qtr.						
# New Admissions						
# Total Youth Served					0	
# Successfully Completed					0	#DIV/0!
# Premature Termination					0	
# of Youth Served that re-offend					0	
% of Youth that re-offend					#DIV/0!	
Comments (explanation of data/successes/challenges/etc.)						

If you are using JABG funds in more than one purpose area, please complete a separate report for each purpose area.

I have examined the information provided here and certify it is accurate. I am the signing authority for this grant project.

Name

Date

*Save this form on your computer
 Submit updates to IDJC quarterly
 Attach file to an email message and send to:
Lisa.Stoner@idjc.idaho.gov*

4. **Sustainability:** Is this project continuing? ____ Yes ____ No
(If not, Why?) How will it being funded? (Client fees, grants, donations, etc.)

5. **Overview:** State the programs strengths, major accomplishments, and successful features achieved during the evaluation period.

Attach any brochures, pamphlets, fliers, newsletters, training materials, etc. produced by or for your program using this funding stream.

TRAVEL

USE OF FEDERAL PROJECT FUNDS FOR MEALS DURING TRAVEL STATUS

The following guidelines apply only to meals purchased during travel status. All other meal, snack, or refreshment purchases are prohibited. If you have questions regarding this policy, please contact your grant officer.

TRAVEL

All travel must be specifically authorized in the approved budget and must be related to project objectives. Travel from home to work or meetings must be at least 30 miles to be reimbursed.

A. Travel Expense Voucher

All travel expenditures should be documented by travel expense vouchers containing the following information:

- Name of employer
- Purpose of travel
- Travel to and from
- Private Car mileage
- Mode of travel (private auto, rental car, commercial airline, other)
- Date and time of departure and return
- Lodging, meals, commercial transportation, and all other costs
- Signature of employee
- Signed approval of Project Director
- Project Number

B. Documentation of Travel Expenditures

Travel expenditures should be properly documented and the following documentation attached:

- Paid motel/hotel receipts
- Paid taxi, trolley, or bus fare, and car rental receipts, when justified
- Airline fare and all other commercial transportation ticket stubs
- Other receipts for which reimbursement is requested

In the case of agencies that already have written travel policies and procedures, personnel should follow those rates, or State rates, whichever is less. The current State mileage rate is 54¢ per mile and air travel must be less than first-class accommodations. Justification must be provided for any air travel without a 7-day advance. *Any form having the same information is acceptable.*

C. Meal Expenses During Travel Status

If a sub-recipient is absent from their official station for less than twenty-four hours, a partial day reimbursement for meals, including gratuity, shall be paid to the traveler at the maximum rate set by the Board of Examiners. The department director or designated representative(s) must approve travel vouchers for payment.

Breakfast: If the actual departure time is 7:00 a.m. or before; or
if the return time is 8:00 a.m. or after.

Lunch: If the actual departure time is 11:00 a.m. or before; or
if the return time is 2:00 p.m. or after.

Dinner: If the actual departure time is 5:00 p.m. or before; or
if the return time is 7:00 p.m. or after.

Breakfast cannot be claimed the first day of travel. If an employee remains away from home after 7:00 p.m., dinner may be claimed.

D. Allowable State Per Diem

In State: up to \$11.25 per person per day for refreshments;
up to \$11.25 per person for breakfast;
up to \$15.75 per person for lunch;
up to \$24.75 per person for dinner;
but not to exceed \$45.00 per day total

For Out-of-State rates, please refer to the U.S. General Services Administration web site at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943.

Note: If out-of-state city is listed in the published General Services Administration per diem rates – use those amounts.