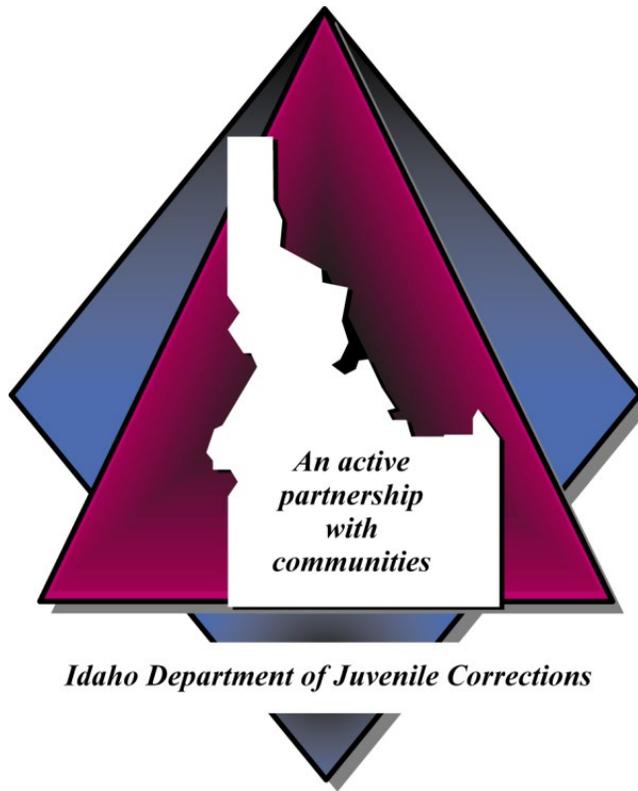


# FORMULA GRANT MANUAL



Idaho Juvenile Justice Commission  
Idaho Department of Juvenile Corrections  
P.O. Box 83720  
Boise, ID 83720-0285

[www.idjc.idaho.gov](http://www.idjc.idaho.gov)

## **Table of Contents**

<b><u>Introduction</u></b>	<b><u>Page 3</u></b>
Contact Information	
Important Dates	
Internet Access	
Lobbying	
Fundraising	
OJP Training Guiding Principles for Grantees and Subgrantees	
Civil Rights Guidelines	
Common Terms	
OJJDP Definitions	
<b><u>Fiscal</u></b>	<b><u>Page 11</u></b>
Fiscal Responsibilities	
Payments	
Financial Officer	
Project Director	
Accounting Records	
Supplies and Operating Expenses	
Unallowable Costs	
Procurement of Goods or Services	
Sole Source Justification	
Personnel Costs	
Professional Services	
Equipment	
Audit Requirements and Thresholds	
Top Eight Audit Findings	
Monitoring	
Matching Funds	
In-Kind Contributions	
Indirect Costs	
OMB Circulars	
<b><u>Performance Measurement</u></b>	<b><u>Page 20</u></b>
OJJDP Performance Measures	
<b><u>Grant Payments</u></b>	<b><u>Page 22</u></b>
Reimbursement Request	
Electronic Deposits	
<b><u>Reporting Forms</u></b>	<b><u>Page 26</u></b>
Reporting Requirements	
<b><u>Closing Forms</u></b>	<b><u>Page 27</u></b>
Project Closeout Procedures	
<b><u>Travel</u></b>	<b><u>Page 28</u></b>
Travel Guideline	

## **Introduction**

**The Idaho Juvenile Justice Commission and the Idaho Department of Juvenile Corrections (IDJC) is the state of Idaho's designated recipient of the federal Juvenile Justice and Delinquency Prevention (JJDP) Formula Grant funds. Project applicants who have received funds from the Commission are considered sub-recipients.**

The purpose of this manual is to give the project sub-recipient an outline of the financial and reporting requirements and responsibilities involved with an award by the Juvenile Justice Commission. The Manual is brief in order to make it readable and usable. If you have any questions or need more clarification in any matters discussed, please contact IDJC staff.

## **Contact Information**

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

### **Chelsea Newton**

Compliance & Planning Program Supervisor  
Idaho Department of Juvenile Corrections PO Box 83720  
Boise, ID 83720-0285  
(208) 334-5100, Ext 414  
Fax: (208) 334-5120  
[chelsea.newton@idjc.idaho.gov](mailto:chelsea.newton@idjc.idaho.gov)

### **Lisa Stoner**

**Grants/Contracts Program Specialist**  
Idaho Department of Juvenile Corrections  
PO Box 83720  
Boise, ID 83720-0285  
(208) 334-5100, Ext 416  
Fax: (208) 334-5120  
[lisa.stoner@idjc.idaho.gov](mailto:lisa.stoner@idjc.idaho.gov)  
[IDJCGrants@idjc.idaho.gov](mailto:IDJCGrants@idjc.idaho.gov)

### **Katherine Brain**

**Grants/Administrative Assistant**  
Idaho Department of Juvenile Corrections  
PO Box 83720  
Boise, ID 83720-0285  
(208) 334-5100, Ext 413  
Fax: (208) 334-5120  
[katherine.brain@idjc.idaho.gov](mailto:katherine.brain@idjc.idaho.gov)  
[IDJCGrants@idjc.idaho.gov](mailto:IDJCGrants@idjc.idaho.gov)

## **Important Dates**

**Project Start Date**-The date activities and expenditures are authorized to begin under the grant award.

**Project End Date**-The date all activities and expenditures under the grant award must end.

**Report Due Dates** – Quarterly Financial and Progress Reports:

**January 30** – for quarter ending 12/31

**April 30** – for quarter ending 3/31

**July 30** – for quarter ending 6/30

**October 30** – for quarter ending 9/30

**Closeout Documents Due Date** – Within **30 days** after Project End Date

## **Internet Access**

[Click here](#) to visit the Idaho Department of Juvenile Corrections (IDJC) website for funding opportunities, general information, and electronic copies of forms and manuals. Click on the hyperlinked title, Current Grant Opportunities & Grant Forms, on the Home page to find what is available. To visit the Office of Juvenile Justice and Delinquency Prevention (OJJDP) for general information and training opportunities, [click here](#) for the OJJDP website.

## **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 or 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.

The Anti-Lobbying Act, [18 U.S.C. 1913](#), was recently 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.

## **Fundraising**

Costs of organized fund raising, including financial campaigns, endowment derives, 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.*

## **OJP Training Guiding Principles for Grantees and Subgrantees**

Any training or training materials developed or delivered with grant funding provided by the Office of Justice Programs is to adhere to the following guiding principles.

1. **Trainings must comply with applicable law.**

In developing and conducting grant-funded training, grantees (and any subgrantees) shall not violate the Constitution or any federal law, including any law prohibiting discrimination.

**2. The content of trainings and training materials must be accurate, appropriately tailored, and focused.**

The content of training programs must be accurate, useful to those being trained, and well-matched to the program's stated objectives. Training materials used or distributed at trainings must be accurate, relevant, and consistent with these guiding principles.

**3. Trainers must be well-qualified in the subject area and skilled in presenting it.**

Trainers must possess the subject-matter knowledge and the subject-specific training experience necessary to meet the objectives of the training. In selecting or retaining a trainer, grantees (or subgrantees) should consider such factors as the trainer's resume and written materials, interviews with the trainer, observation of other trainings conducted by the trainer, feedback from other entities with which the trainer has worked, training participant feedback and evaluations, and the general reputation of the trainer.

**4. Trainers must demonstrate the highest standards of professionalism.**

Trainers must comport themselves with professionalism. While trainings will necessarily entail varying teaching styles, techniques, and degrees of formality, as appropriate to the particular training goal, professionalism demands that trainers instruct in the manner that best communicates the subject matter while conveying respect for all.

## **Civil Rights Guidelines**

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 assistance from the OJP, and the Office of Community Oriented Policing Services (COPS) comply with the applicable federal civil rights laws.

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 (34 U.S.C. § 10228(c));
- The Juvenile Justice and Delinquency Prevention Act of 1974, as amended (34 U.S.C. § 11182(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–Partnerships with Faith-Based and Other Neighborhood 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. [Click here](#) for more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals.

### **Ensuring Equal Treatment for Faith-Based Organizations**

The DOJ regulation, Partnerships with Faith-Based and Other Neighborhood Organizations, 28 C.F.R. pt. 38, updated in April 2016, prohibits all recipient organizations, whether they are law enforcement agencies, governmental agencies, educational institutions, houses of worship, or faith-based organizations, from using financial assistance from the DOJ to fund explicitly religious activities. Explicitly religious activities include worship, religious instruction, or proselytization. While funded organizations may engage in non-funded explicitly religious activities (e.g., prayer), they must hold them separately from the activities funded by the DOJ, and recipients cannot compel beneficiaries to participate in them. The regulation also makes clear that organizations participating in programs funded by the DOJ are not permitted to discriminate in the provision of services on the basis of a beneficiary's religion, religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice. Funded faith-based organizations must also provide written notice to beneficiaries, advising them that if they should object to the religious character of the funded faith based organization, the funded faith-based organization will take reasonable steps to refer the beneficiary to an alternative service provider. [Click here](#) for more information on the OCR's regulation.

SAAAs and faith-based organizations should also note that the Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968, as amended, 34 U.S.C. § 10228(c); the Victims of Crime Act of 1984, as amended, 34 U.S.C. § 20110(e); the Juvenile Justice and Delinquency Prevention Act of 1974, as amended, 34 U.S.C. § 11182(b); and VAWA, as amended, 34 U.S.C. § 12291(b)(13), contain prohibitions against discrimination on the basis of religion in employment. Despite these nondiscrimination provisions, the DOJ has concluded that it may construe the Religious Freedom Restoration Act (RFRA) on a case-by case basis to permit some faith-based organizations to receive

DOJ funds while taking into account religion when hiring staff, even if the statute that authorizes the funding program generally forbids recipients from considering religion in employment decisions. Please consult with the OCR if you have any questions about the regulation or the application of RFRA to the statutes that prohibit discrimination in employment.

**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 (EEOP), 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:

Then If	Does the recipient need to submit a Certification Form to OCR?	Does the recipient need to develop an EEOP?	Must the recipient submit an EEOP Utilization Report to OCR?
Recipient is a Medical or Educational Institution, Indian Tribe, or Nonprofit	YES	NO	NO

Largest individual grant received is less than \$25,000	YES	NO	NO
Recipient has less than 50 employees	YES	NO	NO
None of the above	YES	YES	YES

[Click here](#) to consult OCR's website for assistance developing an EEOP. You may also request technical assistance from OCR's equal employment assistant by dialing (202) 616-1719.

All EEOPs should be filed electronically through the Reporter Tool at <https://ojp.gov/about/ocr/eeop.htm>.

## 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, you can call the Office for Civil Rights at (202) 307-0690, e-mail the Help desk at [askOCR@ojp.usdoj.gov](mailto:askOCR@ojp.usdoj.gov), or [click here](#) to visit the website.

## **Common Terms**

**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.

**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.

**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.

**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.

**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.

**Recipient** – the Idaho Department of Juvenile Corrections, which receives federal financial assistance directly from a federal agency.

**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.

**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.

## **OJJD Definition of Terms**

### **General Performance Measurement Terms**

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.

[Click here](#) for additional Performance Measures definitions.

## **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 and within the approved project period.**

Federal legislation may require cash or in-kind match for projects funded with Juvenile Justice and Delinquency Prevention Act dollars. The Idaho Department of Juvenile Corrections requires subrecipients to submit a copy of their total project budget to assure compliance with federal funding regulations. As defined in Special Condition 2 of the Project Award, federal grant funds cannot be used for supplanting.

**Commencement must begin within 60 days.** If a project is not operational within 60 days of the starting 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 original starting date of the project period, the subrecipient 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 subrecipient 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 disbursed.

### **Payments**

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.

### **Financial Officer**

This person will be responsible for fiscal matters relating to the project and in ultimate charge of accounting, management of funds, verification of expenditures, and project financial reports.

### **Project Director**

This individual will be in direct operational charge of the project. They should be a person who combines knowledge and experience in the project area with ability in administration and supervision of personnel. They share responsibility with the Financial Officer for seeing all expenditures are within the approved budget.

The Juvenile Justice Commission must be notified by a *Project Adjustment Request* of any changes in the Financial Officer or the Project Director. If new personnel are hired, a *Project Adjustment Request* must be submitted with the resume, contact phone number, fax, and e-mail address of the new personnel.

### **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 Budget Areas (e.g. Personnel, Consultant/ Contract, Travel, Other Costs), as included in the grant 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. Each project should be accounted for separately. Continuation projects are separate funds and should be accounted for as such. Funds from one project cannot be carried over to another. All records should reflect the project number.
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. All records will be maintained for three (3) years after approval of an audit. 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. The Commission is to receive a copy of the organization's audit reflecting the project period.

## **Supplies and Operating Expenses**

### **Documentation**

Receipts or invoices are required for all expenses. These invoices, purchase orders, and receipts will validate that federal funds were used according to approved activities. The Idaho Department of Juvenile Corrections 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 exist to insure duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have already been received.*

## **Unallowable Costs**

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

1. Meals, snacks, or refreshments while not in travel status.
2. Refreshments, Awards, Prizes, Novelty Items, Posters, etc.; unless specifically authorized by funding announcement.
3. Consultant fees may not exceed \$650 per day or \$81.25 per
4. Fund Raising
5. 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.
  - c. Meeting Room / Audio Visual costs cannot exceed \$25 per attendee or \$20,000
  - d. Logistical Planner costs cannot exceed \$50 per attendee or \$8,750
  - e. Programmatic Planners costs cannot exceed \$200 per attendee or \$35,000
6. Fines and penalties
7. Lobbying or Political Contributions
8. Interest and other financial costs
9. Prior obligations

10. Out-of-state travel (unless part of approved application)
11. Land Acquisition
12. Construction or remodeling
13. Furniture, Fax Machine, Computers, Printers, and other equipment unless approved by IDJC

### **Procurement of Goods or Services**

Subrecipients 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 \$10,000 singly, or in aggregate, require no competitive bidding.
2. Purchases of at least \$10,000 but less than \$50,000 require a minimum of three (3) competitive bids. Bids may be verbal or written, but must be documented. The lowest responsible bid must be accepted. 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 \$50,000 requires sub-recipient to address the items in Section H, SOLE SOURCE JUSTIFICATION.
4. Contracting for Professional Services or Consultants less than \$50,000 and not exceeding one year may be acquired without competitive bidding.
5. Contracting for Professional Services or Consultants exceeding \$50,000 requires a formal and competitive job announcement and hiring procedure.

### **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 why what is being contracted for is necessary. Also, include an explanation of why it is necessary to contract non-competitively and 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. A declaration that this action is in the best interest of the agency and IJJC review and endorsement.

### **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. These should be kept on file as proof the project is performing its stated tasks;
7. Employee's signature and date of signature;
8. Project Director's or Supervisor's signature; and
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; and
5. Termination procedures.

**NOTE:** Employees working on a project must ensure that dual compensation is not involved (e.g. 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).

### **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 \$650 per day or \$81.25 per hour** with grant 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. *Rates must be in accordance with the market rate for the specific service provided in the geographic area of performance. Grantees cannot simply request the maximum.*

### **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 (e.g., "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:
    - i. The maximum daily rate for consultants and specialists will not exceed \$81.25 per hour or \$650 per day. These rates may apply to preparation, evaluation and travel time, in addition to actual performance.
    - ii. Compensation is reasonable and consistent with that paid for similar work.
    - iii. Contractor does not receive dual compensation.
    - iv. Transportation and subsistence costs for travel cannot exceed State travel regulations.
    - v. 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 \$5,000 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; or
    - 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, JJC, 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, each contractor or sub-contractor will be required to have an affirmative action plan.

## **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, and printers, etc. must be included in 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 subrecipients 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, subrecipients 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.

### **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 federal financial assistance exceeds \$500,000 or more a year, recipient must have an audit made 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 a year, 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 office not later than nine (9) months following the end of the sub-recipient's fiscal year.
5. Copies of the audit resolution by sub-recipient management must be included with the audit copy to the office.

### **Top Eight Audit Findings**

1. Untimely report submissions
2. Lack of documentation
3. Inaccurate reports (Financial Status Reports)
4. Commingling of funds
5. Excess cash on hand
6. Unallowable costs
7. Inappropriate changes
8. Conflict of interest

## Monitoring

Monitoring activities conducted by IDJC may include an **on-site visit** or desk review to each program during the project period to monitor the performance-supported activities. Monitoring activities are intended to:

1. Determine progress made toward achieving project objectives.
2. Determine compliance with terms, conditions, and purpose of the project.
3. Identify technical assistance needs.
4. Provide guidance of future design or funding or similar projects.

## Matching Fund Requirements

Some grant awards require a local match of the amount of the federal award. The match requirements for a specific grant will be described in the funding announcement and may include cash, or in-kind donations depending on funding guidelines.

Cash match includes cash spent for project-related costs. For example, a unit of local government could budget the match out of general funds.

In-kind match is determined by the value of goods (project-related use of buildings, equipment, and supplies) and the value of project-related donated (volunteered) services. The value of these services should be calculated at the average market value of that service at the time the service was provided.

## In-Kind Contributions:

In-kind contributions may be used to provide the required match for funding if authorized through the specific grant program.

In-kind contributions are donations of goods or services to an organization that can be allocated to a specific project. The recipient organization can provide in-kind donations to a project by sponsoring expenses such as long distance charges, office space, supplies, legal counseling, etc.

In-kind contributions are calculated by the **Current Market Value** of the good or service.

In-kind contributions are gifts.

In-kind contributions must be certified by the donor and must include:

1. Description of the service or goods provided
2. Dollar value of donation
3. Description of the method of valuation
4. Signature of donor (dated)

Examples of In-Kind Contributions:

1. Office Space  
Square Footage \_\_\_\_\_ x \$ per sq. ft. \_\_\_\_\_ x days used \_\_\_\_\_ = \$
2. Vehicles  
Miles driven \_\_\_\_\_ x mileage rate \_\_\_\_\_ = \$
3. Telephone  
Total Charges allocated to project =
4. Supplies  
Description of supplies \_\_\_\_\_ Value = \$
5. Volunteers and Salaried Employees Contributing Time  
Names/Positions

Hours worked \_\_\_\_\_ Hourly value \$ \_\_\_\_\_ = \$  
 (The value of volunteer services should be determined by the market value of the service provided; employee services should be valued at the employee rate of pay.)

**In Kind Contribution Form (add lines as necessary)**

Date of Contribution	Description of Contributed Item(s) or Service	Real or Approximate Value of Contribution	How Was Value Determined? (i.e. Actual, appraisal, fair market value)	Who Made This Value Determination ?

*In-kind contributions are donations of goods or services to an organization that can be allocated to a specific project. The recipient organization can provide in-kind donations to a project by sponsoring expenses such as long distance charges, office space, supplies, legal counseling, etc. In-kind contributions are calculated by the current market value of the good or service.*

**Information required for In-Kind Contribution:**

- 1 Name of Contributing Organization/Agency/Business/Individual
- 2 Address of contributor and phone number
- 3 Printed name of contributor’s authorized signee and title
- 4 Signature of authorized signee and date
- 5 Signature of recipient organization representative and date

**Indirect Costs**

1. In order to be reimbursed for indirect costs, a recipient must first establish an appropriate indirect cost rate. The sub-recipient must prepare an indirect cost rate proposal and submit it to the cognizant Federal Agency.
2. Local units of government need only submit their cost allocation plans and indirect cost proposals if specifically requested by their cognizant Federal Agency as assigned by the Office of Management & Budget.
3. The proposal must be submitted in a timely manner to assure recovery of the full amount of allowable indirect costs. The proposal must be developed in accordance with principles and procedures appropriate to the type of institution involved.
4. To support the indirect cost proposal subrecipients are responsible for ensuring that independent audits of their organizations are conducted in accordance with existing Federal suiting and reporting standards set for the in OMB Circular A-133. This audit report must be submitted to the cognizant agency to support the indirect cost proposal. The cognizant agency will establish either a predetermined, provisional, final or fixed with carry forward indirect cost rate.
5. A signed certification from the grantee organization requesting an indirect cost rate must accompany the indirect cost allocation plan. This organization must certify that the indirect cost allocation plan only includes allowable costs.
6. Copies of brochures of indirect cost rates that may describe the procedures involved in the computation may be obtained from the U.S. Superintendent of Documents, United States government Printing Office, Mail Stop: SSOP, Washington D. C. 20402-9328.

**Government Rules**

To deliver on the promise of a 21st-Century government that is more efficient, effective and transparent, the Office of Management and Budget (OMB) is streamlining the Federal government's guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards. These modifications are a key component of a larger Federal effort to more effectively focus Federal resources on improving performance and outcomes while ensuring the financial integrity of taxpayer dollars in partnership with non-Federal stakeholders. This guidance provides a government wide framework for grants management which will be complemented by additional efforts to strengthen program outcomes through innovative and effective use of grant-making models, performance metrics, and evaluation. This reform of OMB guidance will reduce administrative burden for non-Federal entities receiving Federal awards while reducing the risk of waste, fraud and abuse.

This final guidance supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in OMB guidance); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. Future reform efforts may eventually seek to incorporate the Cost Principles for Hospitals in Department of Health and Human Services regulations. Copies of the OMB Circulars that are superseded by this guidance are available on OMB's Web site at [http://www.whitehouse.gov/omb/circulars\\_default/](http://www.whitehouse.gov/omb/circulars_default/). The final guidance consolidates the guidance previously contained in the aforementioned citations into a streamlined format that aims to improve both the clarity and accessibility. This final guidance is located in Title 2 of the Code of Federal Regulations.

**Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; [Click here](#) for 2 CFR PART 200—**

**“Government-wide Debarment and Suspension (no procurement)”** (codified at 2 CFR Part 180)

**Government-wide Requirements for Drug-Free Workplace (Grants)”** (codified at 28 CFR Part 83).

**New “Restrictions on Lobbying”;** [Click here](#) for Codified at 28 CFR Part 69 (Electronic Code of Federal Regulations)

[Click here](#) for **2015 Department of Justice (DOJ) Grants Financial Guide**

## **Performance Measurement**

### **Performance Measurements**

In order to comply with the Government Performance and Results Act (GPRA), the Office of Juvenile Justice and Delinquency Prevention (OJJDP) have established a performance measurement system for grant-funded programs. Performance measurement is a system of tracking progress in accomplishing goals, objectives, and outcomes. It monitors a few vital signs related to program performance and is less rigorous than program evaluation. Subrecipients must establish evaluation methods to track specific performance indicators for all juveniles served by OJJDP funded programs. Subrecipients must report the number of program youth who offend or reoffend 6 months after the grant period project closes. The following performance measures are prescribed by OJJDP and required for all subrecipients. The following table includes performance measures for the current 3-Year Plan for Juvenile Justice in Idaho.

## Performance Measures

#	Outcome 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 percent 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 percent 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.	Short-term measure: 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.	Short-term measure: 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.	Short-term measure: 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.	Short-term measure: 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)

## Grants Payments

### Reimbursement Requests

The sub-recipient will use a *Reimbursement Request Form* when requesting cash. The subrecipient 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 Idaho Juvenile Justice 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:

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.

### Costs Requiring Prior Approval

1. Out-of-state travel
2. Training (unless part of approved application)
3. 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. 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:

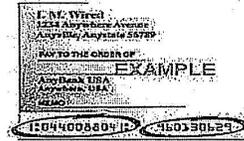
Signature: I am a U. S. person (including a U. S. resident alien).

Person completing this form: Title: Signature: Date: 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

Account holder Name/Title, Routing Number, Account Number, Account Type (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 Contollers Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above.

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.

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

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 Contollers Office Web Remittance Advice Application. Yes-All Get payment information for all of your locations by using the State Contollers 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.

### **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* below 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. Subrecipients 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 collective 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 Adjustment Request**

IDJC grant recipients may be awarded an adjustment 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, on file 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.

## Reporting Forms

### Reporting Requirements

#### Quarterly Financial and Performance Reports

Project Directors must submit quarterly reports to IDJC. The due dates are:

JANUARY 30—for quarter ending 12/31

APRIL 30—for quarter ending 3/31

JULY 30—for quarter ending 6/30

OCTOBER 30—for quarter ending 9/30

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

#### Quarterly Financial Report

Quarterly Financial Reports inform the staff about the rate at which the funds are being used. Irregularities may indicate the need for a budget revision or an extension of the project period, and may also indicate program problems. If matching funds are required, they must be documented on this report. This report must be signed by the Financial Officer and Project Director and submitted to the office.

For any award equal to or over \$25,000, the award will be subject to reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). All reports will be submitted by IDJC to the FFATA Sub-Award Reporting System (FSRS).

#### Quarterly Performance Report

This report should provide data on the Mandatory Output and Outcome Measures and the Discretionary Output and Outcome Measures chosen by the grantee. In addition, this report should provide a narrative, giving details of the data provided. The report allows IDJC Staff to monitor the progress of the project and to offer assistance in problem areas. Measurable progress toward objectives must be included. The information required should be reported as completely and accurately as possible.

#### Reporting Checklist

This document is for sub-recipients to use as a tracking device for completed reports that are sent to IDJC.

#### Final Closeout Forms

Closeout documents are due 30 days after the end of the project period. Closeout documents include:

1. *Notice of Project Completion*
2. *Equipment Inventory*
3. *Final Financial Report*
4. *Summary Report & Performance Report*
5. *Demographic Report*

## Closing Forms

### Project Closeout Procedures

Final financial and closeout forms must be submitted within **30 days** of the project expiration date. Expenditure obligations should 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 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, and printers, etc. must be included in the inventory process.

### Final Financial Report

Complete this form in the same manner as *Quarterly Financial Reports*. Ensure that any necessary match requirements are detailed (if required by the funding stream) 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.***

### Summary Report and Demographic Report

This report should include a detailed analysis of the impacts of the project with a focus on program **objectives and outcomes**. The report must contain quantitative data regarding the effectiveness of the program. You should demonstrate:

- How the program met the identified needs;
- How it impacted the juvenile justice system; and
- How you met the specific intentions of the grant type (i.e. Early Intervention, Prevention, Balanced and Restorative Justice).

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.

### Performance Measures Report

This report should include the fourth quarter data for your mandatory and discretionary Output and Outcome Measures.

## **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.*

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 50 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; and
- 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; and
- 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 **58¢** 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 \$ 12.25 per person per break for refreshments;  
up to \$ 12.25 per person for breakfast;  
up to \$ 17.15 per person for lunch;  
up to \$ 26.95 per person for dinner;  
**but not to exceed \$49 per day total**

For out-of-state rates, [click here](#) for the U.S. General Services Administration website.

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

## Formula Grant Quarterly Financial Report

Project name: \_\_\_\_\_

Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_

Address \_\_\_\_\_ Phone number: \_\_\_\_\_

Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_

Federal Funds Spent: \$ \_\_\_\_\_

Please check the report you are sending in:

July-September     
  October-December     
  January-March     
  April-June

NOTE: Requests for funds will be denied unless this Report is completed and filed on time as required by the Project manual.

**Federal Funds Spent:**

Budget Category	Amt. budgeted	Total previously spent	Amt. spent this quarter	Total spent to date
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Consultants	\$ _____	\$ _____	\$ _____	\$ _____
Travel	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Equipment	\$ _____	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

\_\_\_\_\_  
 Project Director's signature Date

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.

\_\_\_\_\_  
 Financial Officer's signature Date

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.

# Formula Grant Project Adjustment Request

A description of how the shift will assist in achieving goals and objectives

Project name: \_\_\_\_\_  
Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_  
Address \_\_\_\_\_ Phone number: \_\_\_\_\_  
Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_

Subrecipient requests a project adjustment as indicated below:

Revising budget

Category	Original amount	Change +/-	Revised budget
Personnel:	\$ _____	\$ _____	\$ _____
Consultants:	\$ _____	\$ _____	\$ _____
Travel:	\$ _____	\$ _____	\$ _____
Equipment:	\$ _____	\$ _____	\$ _____
Other:	\$ _____	\$ _____	\$ _____
Total:	\$ _____	\$ _____	\$ _____

Other adjustments:

Activities: \_\_\_\_\_  
Objectives: \_\_\_\_\_  
Personnel: \_\_\_\_\_  
Other: \_\_\_\_\_

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.

To be completed by Subrecipient

\_\_\_\_\_  
Project Director's Signature Date

\_\_\_\_\_  
Financial Officer's signature Date

To be completed by IDJC: Approved by IDJC   
Disapproved by IDJC

\_\_\_\_\_  
Planning and Compliance Unit Supervisor's signature Date

## Formula Grant Performance Measurement Report

Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_

Project title: \_\_\_\_\_

Project period From: \_\_\_\_\_ To: \_\_\_\_\_ Final Report  Yes  No

Performance Measure	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.	Year to Date
	10/1-12/31	1/1-3/31	4/1-6/30	7/1-9/30	
<b>Youth Served</b>					
# Carried Over from Previous Qtr./Fiscal Yr.					
# New Admissions					
# Total Served During Quarter					
# Successfully Completed					
# Exiting Program Unsuccessful Completion					
% Youth Successfully Completing					
# Youth with a new Offense					
% Youth with new offense					
<b>Substance Abuse</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Antisocial Behavior</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Family Relationships</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Social Competencies</b>					
# Youth with Noted Behavioral Change					
Percentage					

Narrative: (add page if needed)

\_\_\_\_\_  
Project Director's signature

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Financial Officer's signature

\_\_\_\_\_  
Date

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

## Formula Grant Reporting Checklist

### Requesting reimbursement of funds

Date req. mailed	Amt. requested	Total req. to date	Project balance	Comments
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	

### Financial Reports Completed

Quarterly period	July-September	October-December	January-March	April-June
Due	Oct. 31	Jan. 31	April 30	July 31
Date Mailed				

### Progress Reports Completed

Quarterly period	July- Sept	October-December	January-March	April-June
Due	Oct. 31	Jan. 31	April 30	July 31
Date Mailed				

### Grant Project Adjustment Forms Submitted

Date	Change Requested

Formula Grant Notice of Project Completion  
(Page 1)

Project name: \_\_\_\_\_  
Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_  
Address \_\_\_\_\_ Phone number: \_\_\_\_\_  
Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_  
Federal Funds Spent: \$ \_\_\_\_\_

---

All project activities were completed.     Yes             No. If "no", explain why

---

---

---

---

---

---

Are all records backed up?     Yes     No  
Are all expenditures and records available in event of state or federal audit?     Yes     No

Location of Records

(According to State Records Retention Schedule for State Government Agencies, 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.)

Was equipment acquired under this Project?     Yes     No

Notice: If equipment was purchased, in whole or in part, greater than \$300 with federal funds, please complete Page 2 for each item purchased.

---

Are the project disbursements balanced between expenditure ledgers and documents?     Yes     No  
Are all expenditures listed in their respective categories?     Yes     No  
Were the Final Financial and Final Progress Reports submitted to IDJC?     Yes     No  
Did you adhere to all project conditions?     Yes     No  
If any equipment was purchased with federal funds are they recorded on the *Property Inventory Reports* and submitted to IDJC?     Yes     No

---

\_\_\_\_\_  
Project Director's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Financial Officer's Signature

\_\_\_\_\_  
Date

# Formula Grant Notice of Project Completion

(Page 2)

Complete this page if you purchased equipment, in whole or in part, greater than \$300.00 with federal funds.  
Complete a separate Page 2 for each item of equipment purchased.

Project name: \_\_\_\_\_  
Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_  
Address \_\_\_\_\_ Phone number: \_\_\_\_\_  
Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_  
Federal Funds Spent: \$ \_\_\_\_\_

---

---

Description of property: \_\_\_\_\_  
Serial number or other ID number: \_\_\_\_\_  
Equipment purchased from: \_\_\_\_\_ Owner of Property: \_\_\_\_\_  
Purchase date: \_\_\_\_\_ Purchase price \$ \_\_\_\_\_  
Percentage of federal funds used to purchase equipment: \_\_\_\_\_  
Location of equipment: \_\_\_\_\_  
Equipment purchased as:  New  Used  
Current condition of equipment: \_\_\_\_\_  
If applicable Disposal date: \_\_\_\_\_ Sale price \$ \_\_\_\_\_

---

---

### 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:

1. Description of the property
2. Serial number or other identification number
3. Source of the property
4. Identification of title holder
5. Acquisition date
6. Cost of the property
7. Percentage of Federal participation in the cost of the property
8. Location of the property
9. Use and condition of the property
10. 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:

1. Loss
2. Damage
3. Theft of 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.

Formula Grant Final Financial Report

Note: Complete and submit this report before filing for reimbursements per Formula Grant Manual.

Project name: \_\_\_\_\_  
 Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_  
 Address \_\_\_\_\_ Phone number: \_\_\_\_\_  
 Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_  
 Federal Funds Spent: \$ \_\_\_\_\_

<u>Budget category</u>	<u>Budgeted</u>	<u>Total spent to date</u>
Personnel	\$ _____	\$ _____
Consultant	\$ _____	\$ _____
Travel	\$ _____	\$ _____
Other	\$ _____	\$ _____
Equipment	\$ _____	\$ _____
Totals	\$ _____	\$ _____

\_\_\_\_\_  
 Project Director's signature Date

\_\_\_\_\_  
 Financial Officer's signature Date

CERTIFICATION: I hereby certify that this report represents actual receipts and expenditures of funds for the period covered and the total project to date, all made in accordance with the approved budget for the above named project.



# Formula Grant Project Summary Report

Project name: \_\_\_\_\_  
Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_  
Address \_\_\_\_\_ Phone number: \_\_\_\_\_  
Award amount: \$ \_\_\_\_\_ Project period: \_\_\_\_\_  
Federal Funds Spent: \$ \_\_\_\_\_

Number of volunteers for the project \_\_\_\_\_ Total hours \_\_\_\_\_

1. Is this project continuing?  Yes  No

2. How is it being funded? (Client fees, grants, donation, etc.)

---

---

---

3. What was the assessed need for your program, and to what extent did you meet the need(s)?

---

---

---

4. What were the strengths, accomplishments, and successful features of your program?

---

---

---

5. Did you try anything innovative? If so, please explain.

---

---

---

6. Identify challenges that you encountered with implementing your program and explain and steps that were taken to overcome those problems.

---

---

---

7. Other comments. (Attach additional sheets if necessary.)

---

---

---

\_\_\_\_\_  
Project Director's signature

\_\_\_\_\_  
Date

# Formula Grant Target Population Demographic Report

Project title: \_\_\_\_\_

Project number: \_\_\_\_\_

Subrecipient: \_\_\_\_\_

Enter total number of juveniles served by this project: \_\_\_\_\_

Juveniles should be counted <b>only once</b> in each category, as appropriate.	
Number of Juveniles	Race/Ethnicity
	Native American/Alaskan
	Hispanic or Latino
	Native Hawaiian/Pacific Islander
	Caucasian/White
	Other
Number of Juveniles	Gender
	Female
	Male
Number of Juveniles	Age
	Under 11 years of age
	12-13 years of age
	14-15 years of age
	16-17 years of age
	18 and over years of age

Juveniles may be counted <b>more than once</b> in each category, as appropriate	
Number of Juveniles	Justice Related Criteria
	At-risk population (no prior offense)
	First time offenders
	Repeat offenders
	Sex offenders
	Status offenders
	Violent offenders
Number of Juveniles	High Risk Groups
	Mental Health
	Pregnant
	Substance Abuse
	Truant / Dropout
Number of Juveniles	Child Welfare Criteria
	Victims of physical abuse
	Victims of psychological abuse
	Victims of sexual abuse
	Children of substance abusers

## Formula Grant Performance Measurement Report

Subrecipient: \_\_\_\_\_ Project number: \_\_\_\_\_

Project title: \_\_\_\_\_

Project period From: \_\_\_\_\_ To: \_\_\_\_\_ Final Report  Yes  No

Performance Measure	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.	Year to Date
	10/1-12/31	1/1-3/31	4/1-6/30	7/1-9/30	
<b>Youth Served</b>					
# Carried Over from Previous Qtr./Fiscal Yr.					
# New Admissions					
# Total Served During Quarter					
# Successfully Completed					
# Exiting Program Unsuccessful Completion					
% Youth Successfully Completing					
# Youth with a new Offense					
% Youth with new offense					
<b>Substance Abuse</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Antisocial Behavior</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Family Relationships</b>					
# Youth with Noted Behavioral Change					
Percentage					
<b>Social Competencies</b>					
# Youth with Noted Behavioral Change					
Percentage					

Narrative: (add page if needed)

\_\_\_\_\_  
Project Director's signature

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Financial Officer's signature

\_\_\_\_\_  
Date

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