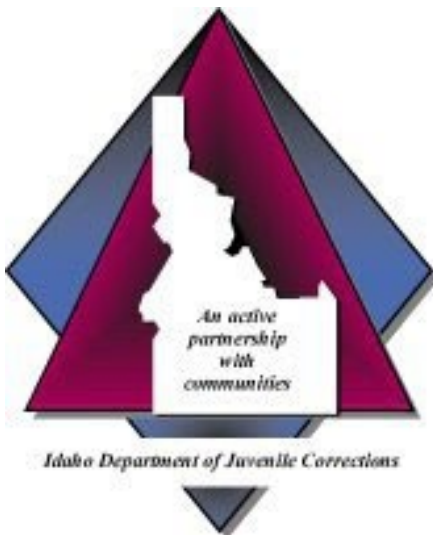


Grant Manual

Idaho Department of Juvenile Corrections
State General Funds

2023



Introduction

The Idaho Department of Juvenile Corrections, in consultation with the Idaho Juvenile Justice Commission and Idaho Behavioral Health Council, announce funding to improve the juvenile justice and children's systems in Idaho by addressing the needs of juveniles through Youth Assessment Centers which provide a single point of contact, screening for need, and when appropriate, providing more comprehensive assessment of youth and families to inform an individualized plan connecting youth and families with community-based resources within their area. The goal of the grant is to prevent youths' further entrance into the juvenile justice and child welfare systems by providing connection to community-based resources and services. These community-based interventions may occur in response to underlying issues or concerning behavior identified at school, by parents or caregivers, at point of contact with law enforcement, etc. Underlying issues or concerns may be related to trauma, delinquency, mental health, substance use, familial issues, etc.

Project applicants who have been awarded funds from the IDJC are considered grantees. The purpose of this manual is to give project grantees an outline of the financial and reporting requirements and responsibilities involved with an award by the IDJC. 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 the Idaho Department of Juvenile Corrections at IDJCGrants@idjc.idaho.gov or contact one of the team members directly:

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Fiscal Requirements

Fiscal Responsibilities

Grantees must establish and maintain fiscal control and procedures that assure funds are properly disbursed. The IDJC requires grantees to submit a copy of their total project budget to assure compliance with funding regulations. **Funds awarded may only be expended for activities and purposes set forth in the approved budget and within the approved project period.**

Commencement must begin within 90 days. If a project is not operational within 90 days of the starting date, the grantee must report in writing to the IDJC 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 grantee must submit a second statement to the IDJC explaining the implementation delay. Upon receipt of the 90-day letter, the IDJC may cancel the project and redistribute the funds to other project areas. Where extenuating circumstances warrant, the IDJC may extend the implementation date of the project past the 90-day period. When this occurs, the appropriate grantee files and records must indicate the extension.

Project funds must be obligated before the project period end-date and paid no later than the period end-date this date. No funds will be distributed after the period end-date.

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.
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 a period of three (3) years from the date of submission of the final expenditure report, unless a different retention period applies -- and to which the grantee must provide access, include performance measurement information, financial records supporting documents, statistical records, and other pertinent records.

Supplies and Operating Expenses

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

Prohibitions and Limitations

The following list highlights specific funding limitations and is provided for quick reference. The list is not comprehensive of all state guidelines for grant-funded programs.

1. The Idaho Department of Juvenile Corrections will not be liable for any costs incurred by a selected project prior to the execution of the official award.
2. Entertainment and personal expenses for amusement or social activities is prohibited.
3. Grant funds cannot be used to serve adults unless the service is a parenting class, family counseling or another approved activity identified and approved in the application.
4. Equipment purchased with grant funds must be directly related to service delivery programs and/or projects. Equipment purchased and used commonly for two or more programs should be appropriately divided among each activity. Equipment that has already been purchased and charged to other activities of the organization is not an allowable expense to the award.
5. Honoraria is prohibited.
6. Evaluation is allowable, but research is prohibited.
7. Grant funds cannot be used to support fundraising or lobbying activities.
8. Non-Supplanting: grant funds cannot be used to replace local funds, but can be used to increase the amounts of such funds that would, in the absence of state funds, be made available for juvenile justice activities.
9. Grant funds are considered "seed money", not on-going funds. These funds are intended to develop new programs that, if successful, will be supported locally.

Allowable Expenses

Grant awards are limited to funding based on the expenses itemized below.

1. Limited construction and renovation costs with the understanding that all renovations must be complete within 90 days of the award/funding initiation and may not exceed 10% of the award
2. Rent, lease for business purposes (excluding personal resident or home offices)
3. Refreshing existing structures (this could be an existing site that needs a coat of paint)
4. Furnishings and fixtures
5. Transportation costs including vehicle purchase, registration, insurance, and fuel costs.
6. Training for staff to develop expertise in performing work related to providing services outlined in the grant application
7. Payroll and fringe costs for employees
8. Contracts and subcontracts
9. Last resort payments related to programming and services of centers

10. New or expanded technology applications and Wi-Fi services
11. Utility payments for business properties (excluding personal residence)
12. Cost of critical business operations such as validated screening and assessment tools, case management tools, utilities, etc.
13. PPR and sanitation supplies and equipment
14. Conference and training services
15. Travel (funds may be used for the travel of staff, participants, and attendees, if identified in the application and approved at the time of award. Travel expenses for employees of the recipient organization are limited to guidelines set by the Board of Examiners)
16. Consultation with the National Assessment Center Association at a rate not to exceed \$100 per hour for 5 hours or less per site / per month on need
17. \$1000 membership fees to the National Assessment Center Association

Procurement of Goods or Services

According to the Idaho Division of Purchasing Rules (IDAPA 38.05.01) and definitions and dollar limits outlined in the State Procurement Act, Idaho Code Title 67, Chapter 92, the following criteria pertain to procurement of goods and services with sub-grant funds:

1. Purchases of services, with a total cost less than \$25,000 per vendor, per year, require no competitive bidding. (Total cost is the total anticipated cost of services over 5 year period).
2. Purchases for software, for goods or for goods AND services together require no competitive bidding if the total cost is less than \$15,000 (Total cost is the total anticipated cost of services over a 5 year period).
3. 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.
4. Sole source or non-competitive bidding for purchases of goods or services must be consistent with requirements in IDAPA 38.05.01.
5. Contracting for Professional Services or Consultants less than \$150,000 and not exceeding one year may be acquired without competitive bidding.
6. Contracting for Professional Services or Consultants exceeding \$150,000 requires a formal and competitive job announcement and hiring procedure.

Sole Source Justification

Sole Source contracting is only done in rare cases where the vendor is using copy written materials or is an authorized trainer using copy written materials and there is no other authorized trainer available. 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.

Personnel

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

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. Hourly rate of pay;
5. 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;
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.

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 consultation with the National Assessment Center Association is \$100 per hour for up to 5 hours per month. The grantee must incur any costs exceeding this rate.

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 the contractor knows what is required and to permit the grantee 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.
3. Contract Terminations: Contracts in excess of \$5,000 must contain suitable provisions for termination by the grantee, 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 funds.
 4. Compensation and method of payment.
 5. Access to Records: All contracts will include a provision to the effect that the grantee, and the IDJC will have access for purpose of audit and examination to any records pertinent to the project.
 7. Patents, Data and Copyrights: The sub-recipient, and IDJC 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.
 8. 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 items which 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 grantee 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 grant funds. When no longer needed for the original program or project, the equipment may be used in other activities.
2. The grantee shall also make equipment available for use on other projects or programs, 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 grantee shall not use equipment acquired with funds to provide services for a fee to compete unfairly with private companies that provide equivalent services.
4. When acquiring replacement equipment, the grantee 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.

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; and
4. provide guidance of future design or funding or similar projects

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 50 miles to be reimbursed. State guidelines require travelers to use the most cost-effective and efficient means possible.

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 locations
- Mode of travel (private auto, rental car, commercial airline, other)
- Total mileage for private cars (work cars can only be reimbursed for fuel with copy of receipts)
- Date and time of departure and return
- Signature of employee
- Signed approval of Project Director
- Project Number

Documentation of Travel Expenditures

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

- Paid lodging receipts
- Paid taxi, trolley, bus fare, car rental and gas 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. Mileage shall be computed according to MapQuest, Yahoo or Google Maps, or another source which supports the distance as the most direct and/or efficient route. Mileage will be reimbursed at the rate established by the State Board of Examiners. Justification must be provided for any air travel without a 7-day advance.

Use of 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 unless related to the delivery of a particular evidence-based program for youth and pre-approved by the IDJC. If you have questions regarding this policy, please contact the IDJC.

Allowable State per Diem

A daily per diem allowance for in state travel shall be paid in accordance with the amounts and hours of the day as established by the State Board of Examiners. [Click here](#) for current per diem

Grant Payments

Requests for Reimbursement

Disbursements of funds may occur on a cost reimbursement basis for actual funds expended. Actual expenditures should be reported quarterly and invoiced pursuant to approved line item budget categories in the grant award package. Grantees will only be reimbursed for costs that have been incurred within the grant period. Grant funds may only be expended and/or obligated during the grant period. All obligations must be fulfilled by the end of the grant period.

The grantee will use a *Request for Reimbursement Form* and must submit a copy of all expenditure invoices or vouchers and timesheets or payroll summaries associated with the period covered on the *Request for Reimbursement Form*. ***Reimbursement requests will not be processed unless quarterly financial reports and performance measurement reports are current. Failure to comply in a timely manner may result in IDJC withholding disbursement of grant funds and/or termination of the grant.***

Request for Advance (Applies only to specific State General Funded Grants)

A request for advance funds is a mechanism through which grantees may request funds in advance of actual expenditures. Advance funds are intended to get projects established. Funds requested may only be for activities and purposes within the project's approved budget. Grantees may request funds in advance as opposed to the reimbursement model above on a quarterly basis. Grantees requesting funds in advance of expenditures will complete *Request for Advance* form each quarter to request funds in advance of that quarter. In addition to the form, grantees should plan to include justifying documents with the *Request for Advance* form such as a contract, purchase order, invoice, lease agreement, etc. Grantees will be responsible for providing all reconciliation documents for funds that were requested in advance including receipts for actual purchases in the quarter following the request. No further advances will be approved if quarterly reconciliation is not provided. For example, if a grantee requests in Q1 an advance for funds to purchase building permits, grantees may not request any other advance funding until they have completed the quarterly financial report, providing reconciliation for how the previously requested advance funds were spent in Q1.

Please note that all requests for advance should be within reason and justified, and be aware that requests for advance may not be approved or may be modified based on the request.

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 form found [here](#). Return the forms, along with a voided check (for bank verification) to IDJC. It takes approximately 14-21 days to become effective.

Project Adjustments

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 the IDJC. Expenditures prior to approved changes may be disallowed. Grantees should use the Project Adjustment Request form to request budgetary or programmatic changes as follows:

Program Staff

The IDJC **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 grantee must secure prior written approval from the 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 award amount provided there is no change in project scope.

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 the IDJC.***

Project Adjustment Request

Grantees 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.

Criteria:

Time Frame – The project period is fixed and extensions will not be allowed.

Reports – All reports must be current, on file and approved by the 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 the 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 Requirements

Advanced Funds Reporting

If your project requested an advance on any of your award and have not completed full fiscal reporting or monitoring for that amount, you must continue to report on grant-allowable expenses funds through those advanced. Grant projects are expected to submit any relevant receipts or documents with the reports to evidence that funds were spent on allowable expenses during the project period.

Quarterly Financial and Performance Reports

Project Directors must submit quarterly reports to the 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 reports and performance measurement reports are current. Failure to comply in a timely manner may result in IDJC withholding the disbursement of grant funds and/or termination of the grant.

Quarterly Financial Report

Quarterly Financial Reports inform the IDJC 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 IDJC.

Quarterly Community Contributions Report

Each quarter, the grant project will submit a Community Contributions Tracking report that will provide details to the IDJC related to any community support including in-kind donations, financial contributions and/or grant funding received.

Quarterly Performance Measurement 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 the IDJC 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 grantees 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.

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:

1. *Notice of Project Completion*
2. *Final Financial Report*
3. *Project Summary Report*
4. *Population Demographic Report*
5. *Performance Measurement Report*

Notice of Project Completion Form

This report notifies the 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** 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.***

Project Summary 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
- how you met the specific intentions of the grant type (i.e. Early Intervention, Prevention, Balanced and Restorative Justice)

Population Demographic Report

This 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 Measurement Report

This report requirement may be modified given the scope of the Assessment Center Outcomes Reporting Network (ACORN) work that Assessment Centers receiving Limited Longevity Support award funds will be undertaking during the project period. More information will be provided as we begin participating in those Technical Assistance trainings with the National Assessment Center (NAC) Association.