NEBRASKA COUNCIL ON DEVELOPMENTAL DISABILITIES

Formal Subaward User Manual

Thank you for your interest in applying for a Formal Subaward with the Nebraska Council on Developmental Disabilities. We have made some changes to the application process and requirements. You may recall that information on how to apply for the formal subaward had to be requested from the Council office. In an effort to be more customer-friendly, the application instructions are available to you on the Council webpage. If you have applied for a subaward with us prior to 2017, you will see that we have also expanded the application packet to include the subaward manual that had previously been sent only to those applicants who were being funded. We believe that additional information upfront will give you a better idea of the expectations and reporting requirements that subrecipients must meet.

All forms to apply for funding must be submitted by the deadline. A list of documents to be returned is detailed in the Request for Applications.

There are a few noteworthy changes that went into effect with the 2017 subaward process: a new Consumer Satisfaction Survey and reporting forms; the collection of demographic data from project participants; and the inability to advance funds except in certain specific circumstances. All these and other changes are explained in the manual.

If you have questions on the application packet or selection process, please contact us by phone at 402-471-2330 or by email at dhhs.ddcouncil@nebraska.gov.

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STRUCTURE AND USE OF THIS MANUAL

Outlined in this manual are the reporting requirements and administrative guidelines for projects that have been awarded subaward funds by the Nebraska Council on Developmental Disabilities (Council), a division of the Nebraska Department of Health and Human Services. These requirements and guidelines are based on Federal and State legislation, regulations, and policies. In addition, the General Terms and Assurances signed as part of the subaward application process govern the administration of Council-funded projects.

THINGS TO REMEMBER AS YOU READ THIS MANUAL

- All correspondence to the Council office should include your agency name, subaward number, and project title.
- The Nebraska Department of Health and Human Services requires federal documentation be used to administer subaward projects (see page 20, Financial Management).
- If you have questions, contact:

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INTRODUCTION

Administration of the Nebraska Council on Developmental Disabilities (Council) subaward projects is the responsibility of the Nebraska Department of Health and Human Services (Department) as the designated State Administering Agency. Within the Department, subaward management activities for the Council are the responsibility of the Council staff. Financial Services, which handles fiscal accounting and financial transactions, and Support Services, which handles the subaward agreements, also provide support for the subaward projects.

All applicable state policies, as well as other policies developed by the Council, are in compliance with current Health and Human Services regulations. Council staff have developed this Subaward Procedures Manual for use by subaward recipients (sub recipients). The manual identifies specific procedures to be followed by the sub recipient Project Director. Policies and procedures are developed to assure proper and efficient administration of funds awarded to sub recipients.

REPORTING REQUIREMENTS

Sub recipients are required to submit reports and documentation as indicated in the table below. The quarterly reports are due on the 15^{th} of the month after the end of each quarter. The Project Identification Report is due at the beginning of the subaward; the Final Reports are due 30 days after the end of the subaward. It is important that all reports be submitted by their due dates. If you know that your report will be unavoidably late, contact Council staff to negotiate a date for submittal.

Report	Due Date
Start-Up • Project Identification Form (Appendix A)	Within first 30 days of the start of subaward
First Quarter • Progress Report (Appendix B) • Expenditure Report (Appendix C) • Performance Measures and Satisfaction Report (Appendix D)	15^{th} of the month following the first quarter of the project
Second Quarter • Progress Report (Appendix B) • Expenditure Report (Appendix C) • Performance Measures and Satisfaction Report (Appendix D)	15^{th} of the month following the second quarter of the project
Third Quarter • Progress Report (Appendix B) • Expenditure Report (Appendix C) • Performance Measures and Satisfaction Report (Appendix D)	15^{th} of the month following the third quarter of the project
Fourth Quarter • Progress Report (Appendix B) • Performance Measures and Satisfaction Report (Appendix D)	15^{th} of the month following the fourth quarter of the project
Closing Reports • Final Expenditure Report (Appendix C) • Final Report with Summary of Subaward Year Accomplishments (Appendix E) • Final Performance Measures and Satisfaction Reporting (Appendix D)	30 days after the end of the subaward

Final payment will be calculated according to actual subaward expenditures and may not be the entire remaining subaward funds if the expenditures do not equal the remaining subaward funds.

REPORTS AND REPORTING PROCEDURES

PROJECT IDENTIFICATION REPORT

The Project Identification Report is in Appendix A of this manual. Submit the signed, dated report to the Council office. Electronic signatures and submission are acceptable. **This form needs to be completed only ONCE, but must be submitted before any funds are distributed.**

Part I. Identification
Fill in all identification information.

Part II. Area of Emphasis
Choose which category best describes the focus of the project according to the descriptions below. Choose only one category.

<u>Lifespan Transition:</u> Improve transition across the lifespan of more individuals with intellectual and other developmental disabilities (I/DD) of diverse identities and their families.

<u>Advocacy and Self-Determination:</u> Improve advocacy, self-advocacy, and self-determination for more individuals with intellectual and other developmental disabilities (I/DD) of diverse identities and their families.

<u>Employment:</u> Influence systems change to provide increased opportunities for more individuals with intellectual and other developmental disabilities (I/DD) of diverse identities to pursue an employment path of their choice.

<u>Community Inclusion:</u> Increase community inclusion for individuals with intellectual and other developmental disabilities (I/DD) of diverse identities.

Part III. Activity Type
Choose which activity type(s) most accurately reflects the project activities according to the following descriptions. You may check more than one.

<u>Outreach:</u> Activities such as disability-related brochure or packet design and information mailings, educating minority populations or other hard-to-reach populations on services, rights, program options, etc.

<u>Training:</u> Disability-related training opportunities on best practices, self-determination, etc., to consumers, families, and/or service providers.

<u>Technical Assistance:</u> Input to local or state agencies in systems change or design initiatives such as waiver development or regulation drafting.

Supporting & Educating Communities: Disability-related public awareness activities such as distributing brochures or other promotional materials, public service announcements, billboards, etc.

Interagency Collaboration and Coordination: Activities for local and/or state agencies such as facilitated meetings, work group support, and other stakeholder projects that increase the collaboration and coordination of participating agencies that support persons with disabilities.

Coordination with Related Councils, Committees & Programs: Collaborative work on joint projects to promote legislative initiatives, waiver development, etc., with other disability and advocacy related agencies.

Barrier Elimination: Work toward the elimination of barriers (policy, physical, attitudinal, etc.) that create separation and segregation, and limit opportunities for full inclusion and community participation of people with developmental disabilities and their families.

Systems Design & Redesign: Implementation of local or statewide systems strategies including public forums, targeted studies, facilitated meetings, etc., to promote new or needed changes in services, supports, and assistance for persons with disabilities and their families. This may include generic services provided to any citizen or specific to an eligibility-based service or support.

Coalition Development & Citizen Participation: Unifying activities such as information sessions, public input forums, participatory meetings, etc., aimed at developing a base of support and understanding on Council priority initiatives.

Informing Policymakers: Activities that educate policymakers at the state, local, and legislative level on current and proposed regulations, legislative bills, and real-life practices that have the potential to positively or negatively affect persons with disabilities.

Demonstration of New Approaches to Services & Supports: **New approaches** that are part of an overall strategy for systems change for direct services and supports to persons with disabilities (e.g., supported employment, habilitation, independent living skills, recreational activities, etc.).

NOTE: The Council's State Plan may provide for funding of other demonstration projects or activities, including but not limited to outreach; training; technical assistance; supporting and educating communities; interagency collaboration and coordination; coordination with related councils, committees and programs; barrier elimination; systems design and redesign; coalition development and citizen participation; and informing policymakers. Demonstrations must be short-term, with a strategy to locate on-going funding from other sources after five years. The Administration on Intellectual and Developmental Disabilities (AIDD) reserves the right as the overseeing agency to deny the continuation of the demonstration project beyond five years.

Part IV. Collaborators

A list of expected collaborators including state or local agencies and advocacy groups is sufficient in this section. It is not necessary to identify how, why, or how much.

Part V. Project Activity Description
In 50 words or less, describe the overall project. Begin by discussing the overall purpose of the project and proceed by briefly explaining goals and related activities.

Part VI. Volunteers
Briefly describe the types of volunteers who are expected to participate in the project. Broadly identify who they are (parents, consumers, agency personnel, etc.) and what they will be doing.

Part VII. Consumer Satisfaction Survey
All Council funded projects must include a Consumer Satisfaction Survey at the end of the project. This standardized survey captures data required by AIDD. State Councils must report this data to their office. The activities and initiatives funded by the Council seek to improve the quality and delivery of services to people with developmental disabilities and their families. This survey is intended to measure project participants' satisfaction with and federal performance measures of the activities that the Council has funded.

The survey is provided in Appendix F. Individuals with a disability and family members will complete the entire survey; professionals or others (state advocacy organization, provider organization, state agency, legislative policymaking group or similar group, agency or organization) will complete the bottom portion of the survey.

ADVANCE OF FUNDS

Due to the strict regulations on the use of federal funds, the advancement of funds for subaward projects is limited to no more than 30 days' funding. An advance of funds is an exception and will be considered on a case-by-case basis. All advanced funds must be based on documented actual cash needs as provided by the sub recipient. If you require an advance, please contact Council staff.

REIMBURSEMENT AND REPORTING PROCESS

REIMBURSEMENT PROCESS

You will be reimbursed for actual subaward expenditures related and essential to the project incurred during the reporting cycle. To receive reimbursement for these expenditures, you are required to submit Expenditure Reports. Four reports, one for each quarter, should be submitted with the program reports following the schedule in the table on page 5 of this manual. The fourth quarter expenditure report is also the final expenditure report; an additional expenditure report is not required. Council staff will submit reimbursement documents to the Department's Financial Services division upon submission and approval by Council staff of these documents. The due date may be extended 30 days up to 60 days if additional time is needed at the end of the subaward to allow for all bills associated with project activities to pass through your agency's accounting system. **Final expenditure reports received after 60 days will not be processed.** Subaward Monitoring (page 18) documents will be requested by Council staff and will be due as noted on the Request for Source Documents (Appendix G).
Important points to follow:

- The form must be signed by the Project Director or Fiscal Officer.
- All line items from the approved budget must appear on the Expenditure Report. This means line items for both subaward funds and matching funds.
- Complete all sections of the report including Project Revenue on the bottom of the form, if applicable. (See page 10 for a description of Project Revenue.)
- Include your subaward number on the form. For state agencies, include the subaward number on the Intrastate Billing Transaction document and identify the project as a Nebraska Council on Developmental Disabilities project when requesting reimbursement.

Expenditure Report

The Expenditure Report is provided in Appendix C.

Completing the Expenditure Report

First Quarter Report:

- Fill in all items on the top of the form for the first quarter: Subaward Number, Agency, Project Title, Federal Identification Number, and Reporting Period. These fields will automatically populate in the tabs for the other quarters except for the Reporting Period, which will need to be completed for each quarter. The form will complete the mathematical calculations for you. Use the tab key to move throughout the form.
- Under the column labeled Line Items, make sure all line items from your project's final, approved budget are listed. For some sub recipients, this will be the budget submitted with the application. For others, this will be the approved budget submitted in response to identified contingencies. If you are unsure what to enter, contact Council staff.
- Under the column labeled Approved Budget, enter amounts from the final approved budget by line item showing whether the items are to be charged to the subaward or paid with matching sources. Enter match funds in the appropriate In-Kind or Cash columns.
- In the First Quarter Expenditures column, list all program expenses incurred by the project during the reporting period. These expenses correspond to the line items given in the first column. If no costs were incurred for a particular line item during a given quarter, record "0" for that item.
- The Cumulative Expenditure column will automatically populate. For the first quarter, the amounts listed under First Quarter Expenditures and Cumulative Expenditures will be the same. Each successive quarter will add the previous quarter's expenditures to the current quarter.
- Once the report is complete, the Project Director or Fiscal Officer for your agency must sign it and submit it to the Council office with the Progress Report and the Performance Measures and Satisfaction Report.

Second, Third and Fourth (Final) Quarter Expenditure Reports:

- Locate the appropriate tab at the bottom of the worksheet for the corresponding quarter.
- Complete the Reporting Period section.
- In the appropriate Quarter Expenditures column, list all program expenses incurred by the project during the reporting period. These expenses correspond to the line items given in the

first column. If no costs were incurred for a particular line item during a given quarter, record "0" for that item.

- As you tab through this column recording the amounts, the expenditures for that quarter will automatically be added into the Cumulative Expenditures as well as totaled at the bottom. This column reflects the amount of project expenditures to date.
- The Project Revenue section at the bottom of the form is to be completed if revenue was generated through project activities. See Questions Related to Reimbursement below for examples of generated revenue. Most sub recipients will not have revenue. If your project did not generate revenue, insert "0." If revenue was generated by your project, enter the total dollar amount received for the reporting quarter to the right of Project Revenue. Explain how you intend to use the revenue to further support the project in the space below. Subaward funds are NOT project revenue.
- Once the report is complete, the Project Director or Fiscal Officer for your agency must sign it and submit it to the Council office with the Progress Report and the Performance Measures and Satisfaction Report.

Questions Related to Reimbursement

Can I make changes in my line item budget? If so, how is this done?

It is possible for you to make revisions in the line item budget that was approved with the subaward notice from DHHS. Such changes can be made without prior approval if:

- The cumulative change of all line items is less than 10 percent of the total subaward budget (your total subaward budget includes both Council subaward funds and matching funds); AND
- A change would neither add nor eliminate a line item; AND
- A change in the budget does not change the goals and objectives of the project; AND
- The budget change does not include equipment purchases.

If any of these four requirements are not met, then a written request must be made to Council staff. To ensure reimbursement, such requests must be made before making changes in the budget.

What is Project Revenue and how can it be used?

Project Revenue is gross income received by a sub recipient that is directly generated by a project-supported activity, or earned only as a result of the subaward during the time between the effective date of the subaward and the ending date as stated in the subaward notice. Examples of typical project revenue include participant fees for training events and income from the sale of commodities or items fabricated under the subaward. Project revenue is not Council funds awarded for the project.

The Council allows agencies to use the project revenue to finance part of or the entire cash match share of the project budget or to support additional project activities. Sub recipients may choose to use a combination of these options.

What kinds of documentation must be kept to track expenditures charged to the subaward project?

You are required to submit reports of program expenditures and activities to the Council office. In addition, Council staff is responsible to request source documents from each sub recipient at random during their subaward cycle to review source documents (see Subaward Monitoring Documents in Appendix G).

During the review, you will be asked to provide records that identify expenditures to the line-items. Examples of items that may be requested for review include time sheets for all project staff, fees charged to the subaward, travel documentation, receipts, sales invoices, deposit slips, or any other original record that contains details to substantiate a financial transaction. A review of source documents can be conducted electronically by providing scanned documents via email, or by an on-site visit from Council staff. Adequate time will be given for you to provide documentation for the period selected. See the Subaward Monitoring section on page 18 of this manual for more information.

What kinds of records must be kept to track matching resources for subaward projects?

You are required to maintain written records that fully document both cash and in-kind match. In the case of third-party in-kind contributions, records must show how the value of the contributions was derived. Whether or not costs reported as match will be allowed is determined in the same manner as are costs charged to the Council subaward funds. The budgeted line items must be necessary to accomplish program activities and allowable if you were required to pay for them. Federal funds, with exception of Medicaid dollars received for services provided, are not allowable as match. In addition, resources that are used to match other federal or state subawards cannot be used as match for your project.

Are there any special procedures for purchasing equipment with subaward funds?

Council subaward funds may not be used to purchase equipment; however, equipment may be leased. Unless leased equipment was listed on the approved budget of the subaward application, prior written approval from the Council office is required. Written approval must be obtained before the costs associated with leasing equipment can be charged to subaward funds.

When requests for reimbursement are made to the Council office, how long does it take before my agency receives the funds?

On average, it takes four weeks for reimbursement to be sent to the agency. The process for reimbursement within DHHS is as follows:

- All required reports/documentation are received in the Council office where they are reviewed by Council staff. The Expenditure Report is checked for errors and over-expenditures in line items or unallowable costs. The expenditures are evaluated in relation to program activities to determine whether the expenses seem reasonable and are related and essential to the project. If there are any questions or clarification needed, a call is made to the Project Director or Financial Officer.
- An electronic payment request is completed by Council staff and approved by the Council Executive Director. A record is kept of all disbursements made to the sub recipient.

- The request is checked against the authorized amount of funds available by the Department's Financial Services division and approved for payment.
- The request is then sent to the Department of Administrative Services for the State of Nebraska. It is here that the payment is authorized and sent to the sub recipient, usually by electronic transfer.

What can I do to ensure timely reimbursement of program expenditures?
Sign all appropriate forms and submit all forms and reports on time to the Council office. The Council office must have the reports required per payment period (see chart on page 5) before the reimbursement process begins. The reports are reviewed as a unit and reimbursement is not made if parts are missing or incorrect.

It is near the end of the subaward period and I want to buy a lot of office supplies, educational materials, etc., in order to use all the subaward funds allocated to the project. Are these expenses allowable?
The Nebraska DHHS policy is that services must be provided and goods received prior to claiming reimbursement. While the goods would be received during the subaward period, a <u>substantial</u> portion of the goods could not be consumed in the budget period. Therefore, this is essentially a short-term, non-interest bearing loan from the Federal Government. Purchase of consumable supplies far in advance of using them is subject to disallowance.

PROGRESS REPORTS

<u>Progress Report</u>

The Progress Report is completed quarterly and submitted with the Expenditure Report and the Performance Measures and Satisfaction Report. It is the primary source of information concerning progress made in completing activities related to the work plan of the Council-funded project. This report is reviewed by Council staff and is used to evaluate progress made in reaching the work plan's time line and work scope. The Progress Report form is provided in Appendix B.

Completing the Progress Report

- Fill in all the identifying information at the top of the form.
- Begin each section of the report with a Goal and Objective from your work plan.
- Next, describe activities and accomplishments <u>during the current quarter's reporting period</u> relating to the work plan submitted with your subaward application and/or in response to contingencies placed on your application. This is your opportunity to discuss accomplishments, problems related to carrying out the work plan, and any corrective action.
- If an activity under the work plan is not scheduled to begin until later in the subaward cycle, indicate this in the report. However, if no activity occurred during the reporting period as originally scheduled, report why this occurred and your plans for getting the activity on track.
- Continue to discuss all work plan activities in the same manner.
- Include personal stories from subaward participants.
- Describe unexpected outcomes and new connections made.

- Be thorough in your explanation. Remember, the person reading the report does not know as much about your project as you do and is interested in learning more.
- Submit the form with the Project Director's signature to the Council office with all required reports (see chart on page 5).
- Council staff may use the Progress Report and any consultations with the Project Director to update Council members.

Questions Related to Progress Report

Can I make changes in my subaward's work plan?

Goals and objectives cannot be added to or deleted from the work plan without prior approval from the Council office. To make a change in the work plan, a letter requesting the change must be submitted to Council staff. You will receive a written response regarding approval of the change. Proposed changes that significantly alter the direction of the project may not be approved. In addition, some changes may require a budget revision or new completion date. Once the change is approved, all future Progress Reports must include the revised goals and objectives.

What do I do if the subaward cycle will be over before I accomplish the goals and objectives listed in my work plan?

In certain circumstances a No-Cost Extension may be granted. A No-Cost Extension is additional time (no more than three months past the end of the subaward cycle) to complete project activities utilizing remaining subaward funds. No additional funds are awarded. The No-Cost Extension is granted only when extenuating circumstances have prevented substantial progress in achieving project activities. You must submit a written request that describes the reason for the extension and how it will affect the project activities. This request must be received in the Council office a minimum of six weeks prior to the end of the subaward cycle. If the no-cost extension is for more than 30 days, you will receive a letter from the Council office outlining the additional reporting requirements.

Performance Measures and Satisfaction Reporting

Performance Measure Data Collection and Reporting

The Administration on Intellectual and Developmental Disabilities (AIDD), our federal agency, requires all state Developmental Disabilities Councils to report data on participant satisfaction and how we have addressed leadership, advocacy, and systems change. To do this, Councils must have specific data (performance measures) from each sub recipient. Performance measures are goals that each project should plan to meet or exceed as a result of the program activities that are conducted. These performance measures have been created by AIDD. Project Directors should become familiar with these performance measures and provide guidance throughout the subaward project to ensure that performance measures are met. A complete list of performance measures can be found in Appendix D.

Project Directors will complete and submit a Progress Report and the Performance Measures and Satisfaction Report to Council staff each quarter. Sub recipients will collect and incorporate data from the Consumer Satisfaction Survey into the Performance Measures and Satisfaction Report. Sub recipients should keep completed individual survey forms as part of their onsite documentation.

The Performance Measures and Satisfaction Report can be found in Appendix D.

Performance Measures and Satisfaction Report

The Performance Measures and Satisfaction Report documents the performance measures of and satisfaction with the subaward project. It is used by the sub recipient in conjunction with the Progress Report to evaluate progress on goals and objectives, and used by Council staff to complete the annual report required by AIDD. The Performance Measures and Satisfaction Report requires the Project Director to track the numbers of persons/programs/policies, etc., impacted by the project on an on-going basis. It is highly recommended that the Project Director initiate data collection methods before the project begins rather than collecting the data after the fact.

As the project progresses, please report new participants to project activities during the appropriate quarter. For example, if someone participates in the activities in more than one quarter or throughout the year, only count them in one quarter. Record only participants taking part in organized project activities. Participants must be identified and reported as individuals with developmental disabilities or family members of individuals with developmental disabilities. People reached as part of publicity, social media campaigns, and other marketing efforts should be reported in the narrative portion of the Progress Report.

Completing the Performance Measures and Satisfaction Reporting Form

In order to assist you with completing the Reporting Form, please refer to the Performance Measures and Satisfaction Worksheet and Definitions. This worksheet, also found in Appendix D, provides a description of the performance measures and definitions of terms. This worksheet can be used each quarter to collect the data required to complete the Reporting form. Mark the # of Responses column with NA if the question does not apply to your project.

Use the tab key to move throughout the Reporting Form, filling in the top of the form with your Agency Name, Project Name, and Subaward Number, and mark the area under the corresponding reporting period.

Performance Measures: Individual and Family Advocates

- Use the information collected from the Consumer Satisfaction Surveys to complete the Performance Measures: Individual and Family Advocates section. Tab to the Responses cell and enter the number of completed surveys received for each quarter.
- Tab to IFA 1.1 and enter the number of responses to the corresponding box on the Consumer Satisfaction Survey. Continue entering the number of responses for the IFA (Individual and Family Advocacy) section. **Note:** IFA 1.1, IFA 2.1, and IFA 3.1 = responses from self-advocates; IFA 1.2, IFA 2.2, and IFA 3.2 = responses from family members or guardians.
- Note that the Totals column will automatically calculate for you as you enter the numbers for each of the quarters.
- **If surveys have not yet been collected**, the Program Director will track the number of participants for IFA 1.1 and IFA 1.2. The Performance Measures and Satisfaction Worksheet

can be used to track these numbers. Be sure to not duplicate or count the same person more than once during the project period. See question below on duplication.

Performance Measures: Systems Change

- Enter the appropriate number for each Performance Measure relevant to your project for each quarter. These numbers will correspond to the performance measures written in the work plan in your subaward application. The Total # column represents the total for the subaward project over all four quarters.

Questions Related to the Performance Measures and Satisfaction Report

I cannot answer all of the questions on the Performance Measures and Satisfaction Report because the questions do not relate to the goals and objectives of my project.
Because of the variety of projects and activities supported with Council funds, some of the questions on the Performance Measures and Satisfaction Report may not be applicable to your project. In this case, enter 0 responses. If you are unsure about which questions to complete, contact Council staff for clarification. The important things to remember in completing the report are to be as thorough as possible and accurately describe the performance measures.

It is the first quarter and I don't have very many numbers to report. Will I be penalized?
It is understandable that during the first quarter of the subaward, some projects may have very few numbers to report. The important consideration is to be accurate in what you do report. There will be no penalty for lower numbers due to the expected time needed to get the subaward projects up and running. If, after a few quarters, progress continues to be slow, Council staff may choose to contact you regarding the lack of expected progress.

How can I avoid counting someone more than once if they participate in more than one activity of the project?
Duplication occurs when someone or something has been counted twice under the same performance measure within the subaward year. This is true even in cases where a project work plan has been structured to include the same performance measure under multiple objectives. For example, if a subaward includes the same performance measure under Objectives 1 and 2 of a project, a person or thing that has been included under one objective cannot be counted again under another objective. This also applies to objectives in all project periods within a project year.

Example: Project A plans to hold four trainings in the subaward year. At the first training, the sign-in sheet for Project A shows the following people attended the training:

Name	Address	Are you paid with federal funds to participate in this project?
Joe S.	123 High St., Omaha	N
Karen Carpenter	1340 S. Main St., Kearney	N
Holly Patterson		Y
Jeff Johnson	450 E. 10th St., Scottsbluff	N

At a different training the following period, Project A collects the following names on their sign-in sheet:

Name	Address	Are you paid with federal funds to participate in this project?
Kevin Wallace	239 Lincoln St., Norfolk	N
Joseph Smith	123 High St., Omaha	N
Molly Johnson	450 E. 10th St., Valentine	N
Cindy Smith	123 High St., North Platte	N

Based on the two sign in sheets, the project would count four participants in their training in the first period. However, the project would only count three participants in their training in the second period because it is evident that Joe S. and Joseph Smith are the same person.
Individuals who are paid with federal funds to participate in the project are allowed to be counted towards the output or performance measure. However, if the project is generating in-kind match through program participation, individuals who are paid with federal funds will need to be subtracted from the match calculation.

It is up to each sub recipient to ensure they have not duplicated their performance measures. This is achieved through proper documentation.

Consumer Satisfaction Surveys

The Developmental Disabilities Act of 2000 requires a process for surveying and reporting on the satisfaction of individuals with developmental disabilities with the advocacy, capacity building, and systems change activities provided by the Council directly or through funded projects. This includes the extent to which these activities result in improvements in the lives of individuals with developmental disabilities. The Council is required to submit a year-end report to AIDD on progress made in achieving the goals in the state plan. This federal report must include information from individuals with developmental disabilities or family members regarding their satisfaction with Council-supported or conducted activities. The Consumer Satisfaction Survey is found in Appendix F.

Completing the Consumer Satisfaction Surveys

- Sub recipients must attempt to survey all individuals with disabilities and family members who participate in project activities for satisfaction.
- If your project has leadership and advocacy training components, you must survey individuals with disabilities and family members who participate AFTER they complete the training to report if advocacy efforts have improved.
- Fill in the Sub recipient Name and the Project Name at the top of the survey so that people completing it understand what they are being asked to evaluate.
- The top portion of the survey collects important demographic data that Council staff are required to provide in our annual report.
- The bottom portion of the survey asks questions that correspond to specific performance measures that all Council funded projects must provide in their reports.
- You must use the survey questions exactly as they are written. Sub recipients may add questions or use additional surveys based on the needs of individual participants and organizations.
- You may administer the survey in a variety of ways: it can be handed out to groups of individuals, mailed to participants, or it can be completed through face-to-face or telephone

interviews. It is permissible to make accommodations such as reading the questions to participants.
- All answers are confidential and no one should write their names on the form.
- Funding decisions are not based on survey responses.
- Survey results will be reported to Council staff using the Performance Measures and Satisfaction Report.

Questions Related to the Consumer Satisfaction Survey

I have individuals with developmental disabilities, family members, and stakeholders in my audience. Should the Consumer Satisfaction Survey be given to everyone?
Yes, the Consumer Satisfaction Survey should be given to everyone. The survey asks participants to mark whether they are self-advocates, family members/guardians, or professional/other. Self-advocates and family members/guardians should answer all the questions; professional/other participants should answer only the questions at the bottom of the survey.

Can I change the wording of the questions?
No. AIDD requires participants to answer the demographic and satisfaction questions as noted in the survey. However, sub recipients may add questions or develop an additional survey to gather data specific to their subaward project.

Do I have to get surveys from everyone who participates in my project?
Yes, to the best of your ability, gather satisfaction surveys from all individuals with developmental disabilities, family members/guardians, and others who are involved in your project.

When should I submit the Performance Measures and Satisfaction Report?
The Performance Measures and Satisfaction Report is submitted with each quarterly report. It is fine if this report doesn't capture the satisfaction report information until the fourth quarter. However, the performance measures must be evaluated on a quarterly basis.

FINAL REPORT

The Final Report (Appendix E) is due 30 days after the end of the subaward year. Information from the Final Report is used as the basis for the Council's final reports to the federal government. The purpose of this report is not simply to repeat information that has already been provided through other reporting requirements, but to draw conclusions about the success of the Council-funded project. This report will summarize:
- Project accomplishments and results
- Impact of project activities on the target population
- Barriers or problems encountered and actions to overcome
- Project sustainability
- Personal success stories from one or two subaward participants

The final report should be no longer than four double-spaced pages. Copies of any materials such as training manuals that were developed during the subaward year also must be included with the final report if they have not previously been sent to the Council office. The final report will be shared with Council members and other interested parties.

The following describes the major sections of the report.

1. Project Accomplishments and Results
   Direct accomplishments attributed to the project will include a summary of the results of the project evaluation that was proposed in the original project application.
2. Impact of Project Activities on Target Population
   Outcomes for the target population will include a description of before and after status of the target population and should be based on collected data or qualitative results of the project.
3. Barriers or Problems Encountered and Actions to Overcome
   Problem solving efforts as a result of barriers or problems will be described. It is expected that most projects, if not all, will encounter barriers or problems in implementing the project. Describing difficulties and successful actions to overcome difficulties will provide insight for future Council funded projects.
4. Project Sustainability
   You are expected to implement plans to sustain project activities or outcomes once subaward funds end. In the final report, you must give detail on what is being sustained and who is responsible.
5. Personal Success Stories
   Include one or two stories of personal success by participants in the subaward project. These can be brief stories that show how the project positively impacted the participant(s).

SUBAWARD MONITORING

On December 26, 2014, the Office of Management and Budget (OMB) published new requirements for federal award programs entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Supercircular). The State of Nebraska audit office is requiring a process to gather source documentation from all sub recipients who receive federal funding. OMB developed the Supercircular in response to directives to strengthen accountability by intensifying efforts to eliminate payment error, waste, fraud, and abuse.

The Supercircular applies to federal agencies that make federal awards to non-federal entities, as well as to non-federal entities that receive federal subaward funds. Since the Nebraska Council on Developmental Disabilities receives federal funding mandated through the Developmental Disabilities and Assistance and Bill of Rights Act of 2000, all Council sub recipients must adhere to this requirement.

As a sub recipient of federal funding through the State of Nebraska Department of Health and Human Services (DHHS) Nebraska Council on Developmental Disabilities, you will be responsible for providing source documentation using the following procedures and forms, found in Appendix G.

- Procedures for Reviews of Subaward Funding
- Request for Source Documents
- Subaward Monitoring Review Report

Council staff is responsible to select one subaward period at random from each sub recipient to review source documents. This requirement to review source documents provides for consistent and transparent stewardship and accountability of federal funds.

During the review, you will be asked to provide records that identify the line items. Examples of items that might be requested for review include time sheets for all staff, fees charged to the subaward, travel documentation, receipts, sales invoices, deposit slips, or any other original record that contains details to substantiate a financial transaction. Review of source documents can take place by providing scanned documents via email, or by an on-site visit from Council staff. Adequate time will be given for you to provide documentation for the subaward period selected.

Questions Related to Subaward Monitoring

What is the purpose of the on-site visit?
The purpose of on-site visits is to review program activities and progress made in reaching the work plan goals of the project. Site visits also are conducted to assist you by providing technical assistance in a particular area such as program reporting or documentation of in-kind match. In addition, site visits foster better working relationships between Council staff and project staff.

How often should I expect an official site visit?
You may request a site visit any time during the project period. In addition, Council staff may conduct an impromptu visit. As Council staff travel across the state to visit other sub recipients or attend meetings, we may take advantage of the opportunity to drop by your agency and visit about your project or answer any questions you may have. In return, if your agency is conducting a workshop or a meeting that is part of your project, it would be appropriate for you to invite Council staff to attend. Opportunities to observe projects in action improve understanding of how the projects function.

Site visits make me nervous. What if I receive a report with many recommendations? Will funding for my project be in jeopardy?
Site visits should not be viewed as a win or lose situation. Council staff work in partnership with you to make your project successful. Subaward funds are a limited resource in demand by many agencies. Recommendations made by staff for improvements or changes in your project help to ensure that Council funds are being put to the best use possible.

Only in the most serious of circumstances would staff recommend that project funding be terminated. (The final decision is made by the Director of the Department of Health and Human Services.) Potential reasons for termination are outlined in the Subaward General Terms and Assurances. Improper administration of the project or lack of performance to carry out the activities set forth in the project work plan could result in termination of the subaward.

ADMINISTRATIVE PROCEDURES

Publications and Subaward Supported Conferences or Trainings

Written products developed with subaward funds should be reviewed and approved by Council staff prior to their use or dissemination. The materials must acknowledge support of the Department and the federal granting agency by including the following statement: "This project is supported in part by the Nebraska Council on Developmental Disabilities and the federal Administration on Intellectual and Developmental Disabilities funds awarded to (sub recipient) by the Nebraska Department of Health and Human Services." Publicity concerning activities supported by subaward funds should also include this acknowledgment and be reviewed by Council staff prior to distribution.

You are required to submit an electronic copy (if available) or a hard copy of all work products developed with subaward funds. You may copyright any work developed under a Council subaward that is subject to copyright. The federal awarding agency and the Department reserve a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal and State purposes and authorize others to do so.

Subaward Closeout

Closeout activities are the final review of a Council-funded project by the Department. Council staff check to make sure that all required documentation and reports have been submitted to the Council office. In order for the Department to close out subaward accounts, determine year-end balances, and submit federal reports, final expenditure reports must be received within 60 days from the end of the funding period. Requests for reimbursement received more than 60 days after the end of the funding period will not be paid.

Termination and Suspension

Termination and suspension of a Council-funded project occur pursuant to the terms and conditions referenced in the Subaward General Terms and Assurances.

Personnel Policies

Each Council-funded project must have personnel policies and procedures in place for staff working on activities supported by subaward funds. Staff paid with subaward funds and persons donating time as match to the project must document the time they spend on project-related activities. Time and activity records must be kept on file. Current job descriptions of project staff also must be on file.

Financial Management

According to the Subaward General Terms and Assurance (Cost Principles and Audit Requirements), the sub recipient shall follow all federal audit requirements, including but not limited to those in 2 CFR § 200 Subpart F federal audit requirements which are dependent on the total amount of federal funds expended by the sub recipient. Circulars pertaining to cost principles that must be followed by sub recipients are referenced on the Internet:

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf

Fiscal control and accounting procedures of subaward funds must be sufficient to allow preparation of required reports and permit the tracing of funds to source documentation. The system must provide for:

- Accurate, current, and complete disclosure of expenditures;
- Accounting records that adequately identify source of funds (federal, cash match, in-kind match) and purpose for expenditures;
- Effective internal controls to safeguard all cash, real and personal property, and other assets, and to ensure that all such property is used for authorized purposes; and
- Budget controls that compare budgeted amounts with actual revenues and expenditures. OMB cost principles will be used to determine whether costs are allowable. Accounting records must be supported by source documentation such as canceled checks, paid bills, payrolls, time and attendance records, and similar documents that would verify the nature of revenues and costs associated with the Council project.

Audits

Audit requirements differ based on the total amount of federal funds that your agency receives from all sources. Please refer to the Audit Requirement Certification form found in the Subaward General Terms and Assurances to determine what audit requirements apply to your agency. All required audit information must be submitted directly to:

Nebraska Department of Health and Human Services
Financial Services
PO Box 95026
Lincoln, NE 68509-5026