The City of Omaha Grant Administration Division is responsible for various state and federal grant programs. The Grants Management Handbook was prepared to assist subrecipients comply with state and federal grant requirements.

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Grant Related Forms
The following forms can be found on the City of Omaha Finance Department Website under Grant Programs.
Appendix A – Programmatic Desk Review Form
Appendix B – Fiscal Desk Review Form
Appendix C – Subaward Risk Assessment Questionnaire
Appendix D – Audit Certification
Appendix E – FFATA Reporting Form
Appendix F – Quarterly Reimbursement Request Template
Appendix G – Civil Rights Declaration
Part I: General Information

Chapter No. 1 - Overview

Introduction
This manual sets forth administrative and financial policies and procedures for the City of Omaha and subrecipients of grant funds administered by the City of Omaha Mayor’s Office, Grant Administration Division. The purpose of the manual is to assist with the processing, application and operation of grant programs administered by the Grant Administration Division. The manual is intended to serve as a resource in establishing sound and effective business management systems to ensure that funds are properly accounted for and used only for the purpose for which they were awarded. The manual is a compilation of policies and procedures adopted by the City of Omaha and includes selected excerpts from the Office of Justice Programs (OJP) Financial Guide, the City of Omaha Municipal Code, and the City of Omaha Finance Department Policies and Procedures. The manual builds upon and complements state and federal guidelines and, while not designed to be all encompassing, it is designed to cover the subjects most pertinent to subrecipients. The provisions of this manual apply to all subrecipients including state agencies, local units of government, and private not-for-profit organizations.

Mission Statement
The City of Omaha actively pursues grant funding to enhance all City functions and departments. Grant funding enables agencies and departments to expand current procedures and initiatives, hire positions and acquire equipment that would otherwise not be possible within the department’s operating budget. The City of Omaha, Grant Administration Division divides work into three major categories: Grant Development, Grant Management, and Citywide Fiscal Grant Oversight.

- Grant Development - the act of identifying project or program concepts, working with relevant community stakeholders to fully develop a scope of work and a budget, and write and submit a technical proposal for funding.
- Grant Management - all tasks associated with managing and administering a grant award, including project and fiscal oversight, contract development and administration, disbursement of grant funds, and progress reporting.
- Citywide Fiscal Grant Oversight – the Finance Department is officially charged with overseeing the fiscal implementation of all grants awarded to the City of Omaha.

In addition, the Grant Administration Division provides services to the Omaha Community through the administration of State of Nebraska Commission on Law Enforcement and Criminal Justice grant programs that address violent crime, gang and gun crime, and youth violence in the Omaha Metropolitan Area.
Grant Programs Administered

The Grant Administration Division administers several state and federal grant programs and distributes funding through subawards to state and local units of government, and non-profit agencies. Grant programs include:

Nebraska Commission on Law Enforcement and Criminal Justice
- Office of Violence Prevention (OVP) Grant Program.
- Byrne Justice Assistance Grant (JAG) State Program.
- STOP Violence Against Women Act (VAWA) Grant Program.

U.S. Department of Justice - Office of Justice Programs (OJP)
- Edward Byrne Memorial Justice Assistance Grant (JAG) Program.
- Criminal and Juvenile Justice and Mental Health Collaboration Program.
- National Sexual Assault Kit Initiative (SAKI)

U.S. Department of Justice - Office on Violence Against Women (OVW)
- Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence, and Stalking Grant Program (ICJR).

U.S. Department of Justice - Community Orientated Policing Services (COPS) Office
- COPS Hiring Program.
- COPS STOP School Violence Prevention Program (SVPP)

Federal Emergency Management Agency (FEMA)
- Assistance to Firefighters Grant – Fire Prevention and Safety Grant.
- Assistance to Firefighters Grant – SAFER.
- State Homeland Security Grant Program.

Other Federal Programs
- National Fish and Wildlife Foundation - Wells Fargo Environmental Solutions for Communities Grant Program.
- Office of National Drug Control Policy – High Intensity Drug Trafficking Area (HIDTA) program.
- Drug Enforcement Agency – Domestic Cannabis Eradication/Suppression Program.
As the Administrator for these funds, the Grant Administration Division is required to provide management and oversight of the funds as directed by federal and state statutes; Office of Management and Budget (OMB) 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; US Department of Justice, Office of Justice Programs, Office of the Chief Financial Officer, 2017 Financial Guide; funding agency program guidelines; and related sources. In addition, the Grant Administration Division is authorized to impose additional conditions on awards that enhance program oversight, respond to unique availability of needs and resources, and otherwise support City of Omaha goals, as long as they do not conflict with higher order governance.

**General Provisions**

All grantees are subject to the following provisions identified in this manual regardless of their funding source.

**Training**

City of Omaha

The City of Omaha Grant Administration Division will attend training as necessary to ensure staff are up to date on current federal and state policies and procedures and fiscal requirements.

**Subrecipients**

When an agreement is executed, the financial officer and the project director is required to attend training on reporting, financial management, or related matters for the grant. This training shall be provided at a time and location designed by the Grant Administration Division. Training relating to a specific project may be required for the subrecipient’s personnel as a special condition of a grant.
Part II: Pre-Award

Chapter No. 2 - Application and Award Process

Grant Application Process
Generally, the Grant Manager will seek out new grant sources, prepare grant application packages, and submit the final grant package after the proper approvals have been obtained. City department project area specific grants that require submission will be coordinated through the Grant Administration Division. A copy of the grant application and subsequent follow-up correspondence will be provided to the Grant Manager. The Grant Manager will prepare a grant record file for each grant application and monitor the status of each application and subsequent award.

Match Requirements
In-kind Match Definition
In-kind match may include donations of expendable equipment, office supplies, workshop or classroom materials, work space, or the monetary value of time contributed by professionals and technical personnel and other skilled and unskilled labor, if the services provided are an integral and necessary part of a funded project. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the subrecipient’s organization. If the required skills are not found in the subrecipient’s organization, the rate of compensation must be consistent with the labor market. In either case, fringe benefits may be included in the valuation. The value placed on loaned or donated equipment may not exceed its fair market value. The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in privately-owned buildings in the same locality.

Subrecipients must maintain records that clearly show the source, amount, and period during which the match was allocated. The basis for determining the value of personal services, materials, equipment, and space must be documented. Volunteer services must be documented and, to the extent feasible, supported by the same methods used by the subrecipient for its own paid employees.

Restriction on Match
Any matching funds, including overmatch, put into the project budget are subject to the same restrictions as the grant funds. Overmatch is considered any state, local, or private funds included in the grant budget above and beyond the required match for the specific grant award.

Timing of Matching Contributions
Matching contributions are not required at the exact time or in proportion to the obligation of the grant funds. However, the full matching share must be obligated and expended by the end of the period for which the grant funds have been made available. Match contributions must be timely.
recorded in grant accounting records and reflected in financial reports submitted by the City of Omaha, Grant Administration Division.

**Records for Match**
All subrecipients must maintain records that clearly show the source, amount, and the timing of all matching contributions. If a program or project has included within its approved budget, contributions which exceed the required matching portion (overmatch), the subrecipient must maintain records of the excess matching share in the same manner as it does the required matching share.

**Grant Award and Special Condition Acceptance**

**Award Document and Special Conditions**
Once the City of Omaha receives the intent to award notice, the Grant Administration Division will ensure the grant review and acceptance process is completed. The Grant Award and Special Conditions serve as the contract between the City of Omaha and the granting agency, and contain the grant award terms, conditions and budget summary.

**Special Conditions Review**
The following steps should be taken prior to the Mayor signing the grant award document:

- The Grant Manager or Assistant Grant Manager will review all terms and special conditions to understand the administrative, programmatic, and financial management expectations being undertaken.
- The Grant Administration Division should provide a copy of the grant award document incorporating the terms and special conditions to the City of Omaha Law Department for review and compliance expectations.
  - The Deputy City Attorney assigned to grants will be able to provide feedback regarding special conditions that may need to be met prior to the award being executed e.g. providing a list of any current lawsuits filed against the City of Omaha for equal opportunity provisions.
- The Grant Administration Division should provide a summary of the special conditions and requirements that relate to the City of Omaha Human Rights and Relations Division, to ensure up-to-date LEP, EEOP, and Civil Rights Claims are on file and submitted to the necessary federal entities.
- Once all necessary checks are complete, the Grant Award Document can then be taken to the Mayor’s Executive Assistant for signature.

**Federal Grants**
The Grant Manager will log into the Grants Management System (GMS) using the log in information assigned in the intent to award email notice and access the grant award to:

1) Delegate the financial point of contact for the grant.
2) Download the Grant Award and Special Conditions.
3) Complete and download the ACH form, then email to the City Treasurer for signature.
When the Grant Award Document has been signed, and each page of special conditions initialed by the Mayor, the Grant Award Document will be emailed to the contact address listed in the notice of award email instructions.

State Grants
State Grant Award Packets will be mailed to the Point of Contact identified in the grant application. The Grant Administration Division will:
1) Complete the Grant Award document by adding the name of the Authorized Official, Project Director, and Financial Officer.
2) Circulate for required signatures.
3) Email a scanned copy, and mail the original executed Grant Award Document to the program manager for the grant program

Grant Award Acceptance Procedures
When the City has been notified that it has been awarded a grant, a resolution/ordinance to accept the grant will be prepared and submitted to the Mayor and City Council for approval.

Overview
City Council approval will need to be pursued if one of the following applies:
- The grant award amount exceeds $20,000.
- The grant award period is over more than one (1) City budget year (January to December).

There are two (2) types of City Council documents:
- Resolutions - require one (1) reading in front of City Council and are voted on immediately.
- Ordinances - require three (3) readings in front of City Council with the second reading providing an opportunity for public comment, and the vote occurring on the third reading.

- A Resolution should be drafted if the grant award is over $20,000 but the award period falls within one (1) City of Omaha Fiscal/Budget Year (January to December).
- An Ordinance should be drafted if the grant award period encompasses more than one (1) City of Omaha Fiscal/Budget Year (January to December), regardless of the monetary amount of the award.

City Council Check-list
A. Complete City Council Documents comprise of the following:
- A Cover Letter with a brief description on the grant to include the:
  o Grant awarding agencies name.
  o Name of the grant program.
  o Grant award number.
o Grant period of performance – start and end dates.
o Total amount of the award and any match/in-kind committed to the project in the approved budget.
o CFDA number and name (if applicable).
o A concise description of how grant funds will be spent.

- A City Council Resolution or Ordinance which includes a backing.
o All documents should contain a city council number at the bottom right corner of the page - i.e. S:/MYR0001pr.
o The backing consists of the first paragraph of the ordinance or last two paragraphs of the resolution.

- Supporting Documentation to include:
o The Grant Award Document.
o The Final Grant Application including program narrative, budget and budget narrative, any MOU’s, and attachments pertinent to the understanding of the grant program.

B. Once the Grant Administration Division has a fully drafted document, the City Council Document will be complete by obtaining the necessary signatures on the cover letter:

- Deputy City Attorney.
- Finance Director, only after the Accountant designated as the financial point of contact for the grant has initialed the cover letter.
o The Grant Accountant will check the System for Award Management for debarment or suspension of the subaward recipient prior to initially the cover letter.
- Human Rights and Relations Director.
- Mayor.

C. After obtaining all the necessary signatures, the complete City Council packet will be delivered to the City Clerk’s Office.

- Documents must be submitted to the City Clerk’s Office by Tuesday to be included on the agenda for the subsequent week’s City Council meeting.
- An electronic copy of the complete resolution or ordinance, and a separate copy of the backing must also be emailed to the City Clerk and Deputy City Clerk.

D. Upon City Council approval:

- The Grant Administration Division will request an executed copy of the approved resolution or ordinance document from the City Clerk’s Office. A copy of the executed resolution/ordinance will be:
o Filed in the Grant Audit folder on the computer network.
o Printed and included in the relevant grant notebook.
- The Grant Accountant will enter the grant budget and approved expenditures into the Oracle accounting system, and provide a copy of the project’s Oracle budget to the Grant Administration Division.
Chapter No. 3 – Standards of Financial Management

City of Omaha
Grant Revenue
When notified that a grant award has been made, the Grant Manager requests a budget code (Project, Task, Award, and Organization numbers) for the grant award from the Grant Accountant. Grant Revenues will be requested on a reimbursement basis. Time frames for the drawdown requests will be accomplished in accordance with award requirements specified by the awarding agency. Cash receipts are received and entered into the General Ledger by the City Treasurer. Grant revenue is recorded as received by the City Treasurer. The Finance Grant Accountant maintains a record of revenues requested and received and reconciles the grant receivable accounts.

Purchase Procedures
Purchase decisions originate in accordance with the policies of the Omaha/Douglas County Purchasing Department. A requisition is prepared in Oracle with the necessary requirements, and submitted to the originators manager/supervisor. The manager/supervisor submits the approved requisition to the department Director. The department Director submits the approved requisition to purchasing. If the item is computer system related it must be approved by DOT.Comm to ensure it is system compatible. If there is only one vendor that provides the goods or services, the requisitioner must indicate this to purchasing as a sole source.

In conjunction with grants awarded to the City of Omaha some services are provided under formal contracts. The contracts are established through the City of Omaha Law Department and approved by the Mayor and City Council.

Invoice Processing
Invoices are sent to the City of Omaha Finance – Budget and Accounting Department for processing. Invoices are matched electronically to the purchase order by accounts payable personnel, and entered into the Oracle system for payment. Direct pay invoices related to contracts must have a voucher prepared and approved by two individuals. The approvers must be on the list maintained in the Finance Department. All invoices and vouchers coded to grant funds will be reviewed and signed-off on by the Grant Accountant.

Accounts Payable Check Processing
Accounts Payable personnel process vendor payments and prepare checks on Thursday for signature. The general ledger is automatically updated by the Payable Fund Accounting System at the time of entry. Accounts Payable checks are stamped with the approved signature stamp. Two (2) signatures are entered on all accounts payable checks: Mayor and the City Comptroller. Accounts payable personnel mail the check to the vendor. A vendor may also elect to receive an electronic payment via ACH by providing their banking information. The record copy of each
purchase order is maintained in the Oracle system. All vendor payments are available to view on the City of Omaha’s Finance Department webpage under the City of Omaha Payments tab.

**Payroll Procedures**
Payroll is processed biweekly. The administrative assistant in each department keeps track of department personnel time. The manager of each Division approves a consolidated time sheet and submits it to the Payroll Administrator for processing. All leave, overtime, and other pay are recorded in the Payable Fund Accounting System. The payroll edit listings are generated and reviewed by the Payroll Administrator. The payroll register is sent to the Manager of Payroll for review. Payroll checks are processed and the general ledger is automatically updated.

**Payroll Check Processing**
Payroll checks are prepared for all employees. The City has converted to direct deposit for all employees. A voided payroll check is automatically produced in the Payable Fund Accounting System. The Payroll Administrator electronically stamps the signatures to the payroll checks. Two signatures are entered on all payroll checks: Mayor and the City Comptroller.

**Subrecipients**

**Accounting System**
All subrecipients and contractors receiving grant funds through the City of Omaha are required to establish and maintain accounting systems and financial records to accurately account for funds awarded to them. These records should include both federal and state funds and all matching funds.

**Objective of an Accounting System**
An adequate system will provide internal controls for an organization as well as a useful method of obtaining financial information. Financial information can be used to assist in determining what activities merit priority or emphasis, where efficiency can be improved, and how resources can best be utilized.

**Commingling of Funds**
The accounting systems of all subrecipients must ensure that grant funds received are not commingled with funds from other federal or state agencies. Funds specifically budgeted and/or received for one (1) project may not be used to support another.

**An accounting system should:**
- Present and classify the project cost of the grant as required for budgetary and evaluation purposes.
- Provide cost and property controls to ensure optimal use of grant funds.
- Control funds and other resources to ensure that the expenditure of funds and use of property are in conformance with any general or specific conditions of the grant.
- Meet the prescribed requirements for periodic financial reporting of operations.
• Provide financial data for controlling, measuring, and evaluating direct and, if allowable, indirect costs.

**Accounting System Standards**
Accounting systems are composed of a series of operations that involve classifying, recording, summarizing and reporting transactions. Critical elements of an accounting system are an account structure, accounting records, source documents, a system for coding financial transactions and written procedures prescribing the manner in which, and by whom, these operations are performed.

The financial management systems of grantees must meet the following standards:

- **Financial Reporting** → Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.

- **Accounting records** → Subrecipients must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertinent to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

- **Internal Control** → Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Subrecipients must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

- **Budget Control** → Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or subgrant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.

- **Allowable cost** → Applicable OMB cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.

- **Source documentation** → Accounting records must be supported by such source documentation as cancelled checks, paid bills, payroll, time and attendance records, contract and subgrant award documents, etc.
Part III: Post-Award

Chapter No. 4 – Grant Award Overview Process with Partners

Introduction
Following the City of Omaha’s acceptance of a grant award, the Grant Administration Division will convene a grant overview meeting with all departments/agencies involved in the grant program. The grant application, budget and budget narrative, and grant award and special conditions will be discussed in detail to ensure:

- The program can be achieved as crafted in the grant application.
- The budget is still realistic and accurate.
- Each agency participating in the grant program is aware of their responsibilities and compliance requirements with the federal special conditions.

If any changes need to be made to the grant program or budget as a result of this meeting, the grantee agency/department will submit in writing any requested modification to the Grant Manager. The Grant Administration Division will then create a Grant Adjustment Notice (GAN) with the granting agency. The Grant Accountant will make the necessary edits in Oracle to the project once the GAN has been approved by the Program Manager.

City of Omaha Departments
Any partner that is a City Department will be provided with a Memo stating the role, responsibility, and expectations of the department in the grant program. The department head will be responsible for signing off on the memo, and returning an executed copy to the Grant Administration Division to file in the relevant grant notebook and in the Audit Folder in the computer network.

Subrecipients and Contractors
Subrecipient Agreements
After the Grant Administration Division discusses the award program and budget details with partner agencies, an agreement will be provided to each partner for review and signature. The Subaward Agreement will serve as the contract between the City of Omaha and the grantee and will contain the grant award terms and conditions, and all relevant supporting documentation. Signature on the Subaward Agreement indicates the grantee agrees to implement the program, work toward the project objectives, and spend funds in accordance with the signed Grant Award Agreement. Failure of the grantee to operate the program in accordance with the written, agreed upon objectives or budget may constitute immediate grounds for suspension and/or termination of the Agreement and de-obligation of unspent funds.
The City of Omaha will ensure all subawards are clearly identified to subrecipients and include the following information at the time of award and any subsequent changes:

- **Grant Award Information.**
  - Subrecipient name and DUNS number (which must match the registered name in DUNS).
  - Grant award identification number.
  - Grant award date.
  - Subaward period of performance start and end date.
  - Total amount of grant funds obligated to subrecipient.
  - Total amount of grant award.
  - Grant award project description.
  - Name of federal award agency, pass-through entity and contact information for awarding official.
  - CFDA number and name (if applicable); pass through entity must identify the dollar amount made available under each federal award and the CFDA number at the time of disbursement.
  - Identification of whether the award is Research and Development.

- All requirements imposed by the City to ensure the Grant Award is used in accordance with Federal/State Statues, regulations and the terms and conditions of the grant award.

- Additional requirements imposed by the City of Omaha to ensure the City meets its responsibility to the grant awarding agency (including identification of any required financial and performance reports).

- Approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government (including if the de minimis rate is charged).

- A requirement that the subrecipient permit the City of Omaha and auditors to have access to subrecipient’s records and financial statements.

- Appropriate terms and conditions concerning close-out of the award.

**SubAward Approval Procedures**

**Overview**

City Council approval will be pursued if one of the following applies:

- The grant purchase or agreement amount exceeds $20,000.
- The grant purchase or agreement is over more than one (1) City of Omaha budget year (January to December).

If the basic requirements above do not apply, then the agreement can be executed by:

- Obtaining the Deputy City Attorney’s signature on each of three (3) original signed agreements returned by the subrecipient. This approves the form of the agreement.
- The agreements will then be signed by the Mayor and attested by the City Clerk.
- Two (2) executed copies will be returned to the Grant Administration Division.
  - One (1) scanned copy of the executed agreement will be filed in the Grant Audit folder on the computer network.
One (1) copy of the executed agreement will be filed in the relevant grant notebook.
One (1) copy of the executed agreement will be sent to the subrecipient agency for their records.

There are two (2) types of City Council documents:
- Resolutions - require one (1) reading and are voted on immediately.
- Ordinances - require three (3) readings in front of the City Council with the second reading providing an opportunity for public comment, and the vote occurring on the third reading.

A Resolution should be drafted to accept the grant agreement or purchase if the award amount exceeds $20,000.
An Ordinance should be drafted if the grant agreement or purchase period of performance encompasses more than one (1) City of Omaha Fiscal/Budget Year (January to December), regardless of the monetary amount of the award.

City Council Check-list
When the Grant Administration Division has received three (3) original signed copies of an agreement back from the subrecipient, a resolution/ordinance to accept the grant agreement/purchase needs to be prepared and submitted to the City Council for approval.

A. Complete City Council Documents comprise of the following:
- A Cover Letter with a brief description on the grant to include the:
  - Grant awarding agencies name.
  - Name of the grant program.
  - Grant award number.
  - Grant period of performance – start and end dates.
  - Subrecipients name and role in the program.
  - Total amount of the award and any match/in-kind committed to the project by the sub grantee.
  - CFDA number and name (if applicable).
  - A concise description of how grant funds will be spent.
- A City Council Resolution or Ordinance which includes a backing.
  - All documents should contain a city council number at the bottom right corner of the page - i.e. S:/MYR0001pr.
  - The backing consists of the first paragraph of the ordinance or last two (2) paragraphs of the resolution.
- The three (3) original copies of the agreement between the City of Omaha and the subrecipient or contractor grantee.
- Supporting documentation to include:
  - The grant award document.
o The final grant application including program narrative, budget and budget narrative, any MOU’s, and attachments pertinent to the understanding of the grant program.

o Completed subrecipient Audit Certification Form (Appendix D), and FFATA Form (Appendix E).

B. Once the Grant Administration Division has a fully drafted document, the City Council Document needs to be completed by obtaining:

- The following signatures on the cover letter:
  a. Deputy City Attorney.
  b. Finance Director, only after the accountant designated as the financial point of contact for the grant has initialed the cover letter.
  c. Human Rights and Relations Director.
  d. Mayor.

- The Deputy City Attorney’s signature on each of three (3) original agreements returned by the subrecipient. This approves the form of the agreement.

C. After obtaining all the necessary signatures, one (1) complete PDF copy of the City Council packet needs to be made. The PDF copy only needs to include one (1) copy of the signed agreement.

  a. The original City Council Document should be dropped off at the City Clerk’s Office.
     i. Documents must be submitted to the City Clerk’s Office by Tuesday to be included on the agenda for the subsequent week’s City Council meeting.
  b. An email should be sent to the City Clerk and Deputy City Clerk containing:
     i. A PDF copy of the complete City Council Packet.
     ii. A word version of the resolution/ordinance backing labelled only by the Council number assigned to the document.

D. Upon City Council Approval, the Grant Administration Division will request an executed copy of the approved resolution or ordinance document from the City Clerk’s Office. A copy of the executed resolution/ordinance will be:

- Filed in the corresponding Grant folder on the computer network.
- Printed and included in the relevant grant notebook.
- Sent to the sub grantee for their records (electronic PDF copy and one (1) original executed agreement).

Subaward Agreement Acceptance Timeframe

The Grant Agreement between the City of Omaha and the subrecipient must be signed by the recipient’s Authorized Representative and returned to the Grant Administration Division within fifteen (15) days of receipt by the recipient/subrecipient. By signing the Agreement, the recipient/subrecipient agrees to all grant conditions.
Failure to submit the Agreement within 45 days from the date of issue may result in the termination of the grant award with the subrecipient. Funds shall not be disbursed to the subrecipient until the Agreement with the City has been received by the Grant Administration Division, and gone through the appropriate procedures to execute the agreement.

**Subaward Agreement Amendment Procedures**
Modifications to the Subaward Agreement or budget must be requested in writing. The conditions of the grant may not be modified without prior approval from City of Omaha Grant Administration Division. Requests to amend the Agreement require written approval from the Grant Administration Division and are handled administratively on a case-by-case basis. Subrecipients may propose budget changes that do not increase the total budget amount. Agreement amendments are not necessary for minor changes in program activities and outputs.

While not an inclusive list, a request to amend the grant agreement is required to:

1. Adjust the grant award period.
2. Modify the program in any significant manner.
3. Modify the program goals or performance measures.
4. Change the target group to be served.
5. Expand or decrease the geographic area to be served.
6. Make changes in key grant-funded personnel.
7. Modify the methodology, approach, or scope of any component of the program.
8. Change the total federal funding amount or the total match amount.
9. Reallocate amounts among budget categories if the change in any one (1) category exceeds the total original budget by more than ten (10) percent.
10. Add a new budget category not included in the original budget.
11. Delete an existing budget category.
12. Add new items to a budget category not included in the original budget.
13. Delete items from a budget category included in the original budget.

An approved request for amendment is required prior to implementation of the changes. Requests to amend program budgets should be submitted no later than 45 days prior to the end of the award period to be considered.

**NOTE:** All budget changes (including those less than 10 percent) require an email or letter to the Grant Manager documenting the amount and reason for the change. The adjustment to budget categories must be made in a Budget Revision spreadsheet provided by the City of Omaha Grant Administration Division. **NOTE:** As a pass-through entity, the City of Omaha is required to report all proposed changes in the grant program scope/budget/objectives/agreements to the awarding agency for their approval prior to approving subrecipient’s requests. Therefore, please plan ahead and allow time accordingly.
Chapter No. 5 - Program Income

Program income is gross income received by the grantee or subrecipient directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. During the grant period is the time between the effective date of the award and the ending of the award reflected in the final Request for Reimbursement.

Examples of program income include, but are not limited to: income from fees for services performed, registration fees, usage/rental fees from real or personal property acquired with grant funds, sales of commodities or items fabricated under a grant, sale of property, royalties, attorney’s fees and costs, and proceeds received through asset seizure and forfeiture.

The City of Omaha draws funds down on a reimbursement basis. As a result, the City and its subrecipients do not earn or incur program income.
Overview
The Procurement Standards in the Uniform Guidance (2 CFR 200.317 through 2 CFR 200.326) prescribe the requirements and restrictions imposed on non-federal entities (recipients and subrecipients) using federal funds to procure property or services to implement a grant-funded project.

Effective Date
OMB’s updated procurement standards in 2 CFR Part 200 will be implemented by the City beginning on January 1, 2018. This is the first fiscal year beginning on or after the grace-period end date of December 26, 2017.

General Procurement Standards
To ensure compliance with applicable regulations, non-Federal entities must comply with the following general procurement standards (2 CFR 200.318). The non-Federal entity must:

- Use its own documented procurement procedures, which reflect applicable State, Local, and Federal laws and regulations.
- Ensure that contractors perform in accordance with the terms, conditions, and specifications of the award.
- Maintain written standards of conduct covering conflicts of interest.
- Ensure that purchases are necessary and avoid duplication.
- Award contracts only to responsible contractors who are not debarred or suspended.
- Maintain records sufficient to detail the history of procurement.
- Perform good administration practices and conduct sound business judgment when issues arise.
- Provide open competition, to the extent required by each method below (2 CFR 200.318).

Record Keeping
Records that detail the history of all procurements must be maintained and should include, but not limited to:

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection and/or rejection process
- Basis for the contract price

City of Omaha
If a proposed financial arrangement does not meet the criteria for a subaward, a procurement transaction will be initiated. This policy establishes standards and guidelines for all procurements, including, but not limited to, supplies, equipment, and professional services when using grant funds.
**Requirements**

Procurement using grant funds shall adhere to the following procurement requirements, which conform to both City procurement policy and 2 CFR Part 200 General Procurement Standards.

<table>
<thead>
<tr>
<th>Procurement Methods</th>
<th>Thresholds</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Micro-Purchase</td>
<td>Purchases ≤ $5,000*</td>
<td>No quote required</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Equitable Distribution</td>
</tr>
<tr>
<td>2. Small Purchase</td>
<td>Purchases &gt; $5,000* and ≤ $20,000</td>
<td>3 quotes required</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&gt;$5,000 SAM.gov check</td>
</tr>
<tr>
<td>3. Sealed Bidding</td>
<td>Purchases &gt; $20,000</td>
<td>Formal bidding process</td>
</tr>
<tr>
<td></td>
<td></td>
<td>City Council Approval</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SAM.gov check</td>
</tr>
<tr>
<td>4. Non-Competitive Proposals (Sole Source)</td>
<td>Available for Procurements of any amount</td>
<td>Thorough Justification</td>
</tr>
</tbody>
</table>

*On June 20, 2018 the Office of Management and Budget (OMB) implemented changes to the micro-purchase and simplified acquisition thresholds, which were authorized by NDAA and became law on 12/12/17. For non-federal entities, the effective date for these changes is June 20, 2018. Under these new standards, for all methods of procurement, the City purchasing policy is more strict than the Federal procurement policy. City thresholds, therefore, will be followed for grant purchases.

**Procurement Methods**

**Micro-Purchase**

City procurement standards set the aggregate micro-purchase threshold at $5,000. As long as the price is reasonable, purchases made at or below this threshold do not require multiple quotations. Micro-purchases should be distributed equitably among qualified suppliers.

**Small Purchase**

City procurement standards set the small purchase threshold for purchases greater than $5,000. Small purchases require informal quotes from three (3) suppliers.

**Sealed Bidding**

The City’s procurement policy requires *formal sealed competitive bids* for all purchases over $20,000. City Council approval for purchase is also required.

**Competitive Proposal**

The City’s Procurement Policy does not allow for what the Federal Procurement standards describe as *Competitive Proposals*. The City of Omaha utilizes *Sealed Bidding* and *Non-Competitive Proposal (Sole-Source)* procurement methods for purchases greater than $20,000.

**Non-Competitive Proposals**

Competitive bidding is not required to purchase unique or non-competitive articles or to contract for professional services. If using sole source, a Unique Item Justification Form will be required for review by the Purchasing Department.

**Debarment and Suspension**

The City will not issue contracts or awards to vendors or individuals that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance.
programs or activities. The City’s grant accountant will be responsible for verifying the vendor’s eligibility in the System for Award Management (SAM.gov) before being sent to City Council.

**Subrecipients**

Subrecipients must adhere to the federal procurement standards if they are more restrictive than their own procurement standards.

**Sole Source**

Grantees may make the determination that competition is not feasible if one of the following circumstances exists:

- Item or service is available only from a single source
- Public exigency or emergency will not permit a delay resulting from a competitive solicitation or if it can be shown unequivocally that desired time frames for delivery must be met or the entire program will suffer as a direct result of the delay.
- After requesting bids, the competition is considered inadequate

All sole source procurements in excess of the Simple Acquisition Threshold set in accordance with 41 U.S.C. 1908 (currently $150,000), must receive prior approval from the grant-making agency before entering into a contract. Interagency agreements between units of government are excluded from this provision.

**Unique Item Justification**

A justification statement for sole source contracts should include the following paragraphs:

1. A brief description of the program, and the product/service to be procured, including the expected procurement amount.
2. Explanation of why it is necessary to contract noncompetitively. Include the circumstance that applies above, and also highlight the qualities of the contractor being used for sole sources to include:
   - Organization expertise
   - Management
   - Knowledge of the program
   - Responsiveness
   - Expertise of personnel
3. Explanation as to any market research done to determine if competitive bidding should be conducted
4. Statement regarding the financial impact of the contract not being conducted within a defined timeframe i.e. how long would it take another contractor to reach the same level of competence, and what delays (programmatically and fiscally will this have on the grant project. (NOTE: time constraints will not be considered a factor if the award recipient has not sought competitive bids in a timely manner.)
5. Other points that ‘sell the case’ for sole source
6. A declaration that this action is in the ‘best interest’ of the agency.
7. Conflict of Interest Review
Chapter No. 7 – Allowability of Costs

Introduction
This chapter deals with the rules and principles for determining costs properly charged to federal or state grants. Allowable costs (for all non-federal entities, other than for-profit entities and hospitals) are those costs consistent with the principles set out in the Uniform Guidance 2 C.F.R. 200 Subpart E, and those permitted by the grant program’s authorized legislation. To be allowable under federal awards, costs must be reasonable, allocable, and necessary to the project, and they must also comply with the funding statute and agency requirements.

To be allowable under a grant program, costs must meet the following general criteria:

- Be necessary and reasonable for proper and efficient administration of the project.
- Be authorized and not prohibited under federal, state, and local laws or regulations.
- Be consistent with policies, regulations, and procedures that apply uniformly to both federally assisted and other activities of the units of government of which the recipient/subrecipient is a part.
- Be accorded consistent treatment through application of generally accepted accounting principles appropriate to the circumstances.
- Not be allocated to or included as a cost of any other federally financed program in either the current or a prior project period.

Certain grants may preclude certain types or items of cost, or have other unique budget requirements. Requests for reimbursement submitted after award should reflect only items contained in the grant’s final approved budget. Amendments to the original budget must be submitted to the Grant Administration Division and approved by the State or Federal awarding agency.

Budget Categories
The following budget categories are included on all financial reports.

Personnel
Grant funds may be used to compensate personnel for time engaged in the project as stated in the grant application.

- Each position must be listed by title (and name of employee, if available), monthly salary rate for the employee, the percentage of the employee’s time to be devoted to the project and total employee cost for the project.
- Salaries may not be based solely on the availability of grant funding. Salaries must be based on compensation for similar services at the subrecipient agency and/or the local job market if similar services are not otherwise provided at the agency.
- Existing employees of the subrecipient may be transferred from other positions to fill the positions in the grant application; however, supplanting must be avoided.
• Overtime pay for personnel whose duties are consistent with the project’s goals and objectives may be funded in some cases. Overtime pay must be approved through the original grant application prior to expenditure.

• Charges of the time of employees funded by the grant or used as match may be reimbursed or recognized only to the extent they are directly and exclusively related to grant purposes or proper for inclusion in indirect costs bases, if allowable. In no case is dual compensation allowable.

• Where salaries apply to both project operation and not-for-profit activity and apply to two or more separate projects, costs must be pro-rated based on time and effort reports for each activity.

• Benefits provided by the recipient/subrecipient for those employees assigned to the project shall be permitted. However, comparable benefits must be available to all employees of an agency to be an allowable expense for the employee(s) assigned to the grant.

• A state or local government employee may be employed by a recipient/subrecipient in addition to his/her full-time position provided the work is performed on the employee’s own time and:
  o The compensation is reasonable and consistent with that paid for similar work in other activities of state or local government.
  o The employment arrangement is proper and approved under federal and state statutes and regulations and local regulations relating to conflict of interest.
  o The work is supported by time and attendance records, including allocated time sheets.

**Contractual Services**

Grant funds may be used to pay for professional or consultant services. The maximum rate for consultants is $650 for an eight (8) hour day ($81.25 per hour). An eight (8) hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be $650 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with Office of Management and Budget (OMB) cost principles.

**Travel**

Grant funds may be used to pay for travel expenses related to operation of the project or for training for project personnel. Travel costs must be reasonable and in accordance with the organization’s established travel policy. Travel expenditures must meet the requirements and/or specifications outlined in Chapter No. 8. Additional limitations may be described in individual grant announcements. Only expenses outlined in the applicable approved grant budget are allowable for reimbursement.
**Operating Expenses**
Allowable operating expenses include but are not limited to items necessary for the ongoing operation of the project such as rent, office supplies, training materials, printing costs, postage, telephone and utilities. The cost of utilities, insurance, security, normal repairs and maintenance, and the like are allowable to the extent they are not otherwise included in rental or other charges for space. Additional operating expense limitations may be described in individual grant announcements.

**Publications and Press Releases**
Project directors are encouraged to make the results of their project activities and accomplishments available to the public. The City and subrecipients who publicize as part of a grant, print training manuals, newsletters or other publications shall adhere to the requirements placed on the grant by the awarding agency.

**Equipment**
Requests for equipment and hardware will be considered if the purchase or acquisition is a necessary element of the project and is allowable by the awarding agency.

**Conferences**
The City of Omaha does not use, nor will it allow any of its subrecipients to use, grant funds to plan or hold conferences (As broadly defined in 2 CFR 200.432 to include meetings, retreats, seminars, symposia, events, and group training activities).

**Construction**
Construction is the erection, acquisition, or expansion of new or existing buildings or other physical facilities and includes renovation, repairs, or remodeling. No grant funds shall be used for the purpose of land acquisition. Applicable awarding agency allowable costs will be reviewed to determine if construction costs are allowable expenses under program guidelines.

**Indirect Costs**
Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. The costs of operating and maintaining facilities, depreciation, and administrative salaries are examples of the types of costs that are usually treated as indirect costs.

Many grant programs provide funds for grant administration (indirect costs). The Grant Administration Division uses these funds to pay pro rata portions of: staff salaries; travel costs; training for staff and subrecipients; office space; and related services, equipment, and supplies. The Grant Administration Division’s use of these funds is subject to similar restrictions as imposed on subrecipients. Pro rations are based on actual usage and costs; annual time studies, and allocated billing rates. The City of Omaha will use the federal negotiated indirect cost rate (when allowable) on grant awards.
Chapter No. 8 - Comprehensive Grant Funded Travel Policy

Introduction
It is the intent of these regulations that employees and subrecipients not suffer additional cost as a result of travel incurred to carry out assigned duties. However, when traveling, individuals should be as conservative as circumstances permit. The lower cost should be selected whenever possible (documentation should be included to demonstrate this). Reimbursement for travel will only be based upon the most direct or expeditious route possible. Individuals traveling by an indirect route must assume any extra expense incurred.

It is the responsibility of all individuals traveling under a grant, to be familiar with the travel guidelines discussed in this Policy. All individuals traveling under a grant must adhere to the City of Omaha’s Travel Guidelines. Individual City departments may have more strict travel policies to which the employee of that department must adhere to while traveling. Furthermore, all individuals traveling under a grant must adhere to additional travel-related guidelines as discussed below.

Travel Authorization
Travel may not be undertaken unless it is authorized in advance by the proper authority. Prior to incurring any travel costs or making any travel arrangement, the necessary travel authorization must be complete and approved.

- City Employees: Form A-130 Travel Authorization, providing a detailed estimate of costs for the trip, must be completed and approved by the Division Manager, Department Director, Finance Department, and Mayor.
- Non-City personnel (reimbursed directly by the City of Omaha): The Grant Travel Authorization and Expense Report for Non-City Employees must be completed with an approval via email by the Grant Manager.
- Subrecipients (reimbursed directly by their employer): The Grant Travel Authorization and Expense Report for Subrecipients must be completed and approved by the necessary signing authority.

Note: The City of Omaha does not have a travel coordinator. All travel arrangements are to be made by either the employee, subrecipient, or by the individual traveling on behalf of the subrecipient.

Travel Status
An individual is considered to be on official travel status, and eligible for reimbursement, at the time of departure from the Omaha Metro area, or the city/town of residence if not residing in the Omaha Metro area.
Travel Categories
The categories outlined below are eligible for reimbursement provided the travel items are approved in the grant budget under which travel funds are being expended.

Transportation
- Reasonable **airfare** will be reimbursed. To ensure the most cost-effective option is selected, three (3) different flight options should be reviewed for the most direct route, and at the required times of arrive and departure.
  - Additional airline costs such as seat upgrades, advance seat selection, priority boarding, and in-flight entertainment/beverages/meals are not reimbursable.
- **Airline baggage fees** for up to two (2) bags will be reimbursed.
- **Airport parking** while on travel status will be reimbursed at the standard rate offered by the airport’s parking facility. If travel is by air, the City will reimburse for the lesser of: (a) the standard rate offered by the airport’s parking facility; or (b) the cost of one round trip taxi fare to the airport from the individual’s residence.
- Reasonable **taxi fares/airport transportation** will be reimbursed. It is expected that bus, shuttle services, or light rail service to or from airports will be used when available and practical. If traveling between hotels or other lodging and meeting or conference sites, reasonable fares will be allowed.
  - Tips are allowable, provided they are reasonable (not more than 20 percent of the total cost of the fare), and are documented on the receipt.
- **Car rental** for out-of-state travel is allowable, however only when absolutely necessary, i.e. when other forms of transportation such as hotel shuttle service are not available.
  - Charges for insurance for rental automobiles are not reimbursable costs.
- **Mileage** estimates for personal vehicles will be reimbursed at the current GSA mileage reimbursement rate (check GSA.gov for current rate), and cannot exceed the cost of using a common carrier (i.e. airfare).
- **Booking/Service fees** for third-party travel reservation companies and travel agencies are not reimbursable.

Lodging
- **GSA per diem rates** are to be used in determining estimated costs.
- The individual will be reimbursed for actual lodging costs incurred up to the applicable maximum amounts indicated for the location of travel plus taxes and fees.
- To be eligible for lodging, the individual must be required to stay overnight at a location at least 40 miles from their primary work site and their home.
- Lodging expenses must be properly documented with a zeroed-out hotel bill showing the room rate, taxes/fees, length of stay, and payment tendered.
- Airbnb, or other similar lodging sites, may be used in lieu of a traditional hotel room, as long as the cost is at or below the approved GSA per diem for lodging. If multiple people are staying in the same Airbnb room/house, the rate may be divided by the number of people to verify GSA rate guidelines. The cost of lodging up to the per diem rates plus taxes and fees are reimbursable.
Booking/Service fees for third-party travel reservation companies and travel agencies are not reimbursable.

Meal and Incidental Expenditures

- GSA per diem rates are to be used in determining estimated costs.
- The individual will only be reimbursed for actual meal expenditures (including tax and tips) up to the applicable maximum per diem amount for the location of travel.
- Itemized receipts must be retained for all meals – an itemized receipt should include the restaurant/business name, date of purchase, list of items ordered, prices of each item ordered, and total paid including tip. The itemized receipt does not include the receipt copy that only identifies an amount being charged.
- Travel Day Meals:
  - Breakfast may be reimbursed when leaving on overnight travel at or before 6:30am.
  - Lunch may be reimbursed when leaving on overnight travel at or before 11:00am or returning from overnight travel at or after 2:00pm.
  - Dinner may be reimbursed when leaving for overnight travel at or before 5:00pm or returning at or after 7:00pm.
- Tips for meals are allowable, provided they are reasonable (not more than 20 percent of the total cost of the meal), and are documented on the receipt. Tips exceeding 20 percent of the total cost of the meal are not reimbursable.
- Alcohol expenses are not reimbursable.
- To be eligible for subsistence (meals and incidentals), the individual must be required to stay overnight at a location at least 40 miles from their primary work site and their home.
- Subsistence cannot be claimed for meals included in conference registration fees. Daily per diem shall be reduced by the applicable per diem rate for the included meal(s).
- When a traveler is in the Omaha Metro area, or the city/town of residence, they are not in traveling-status. Meal expenses incurred in the Omaha Metro area, or the city/town of traveler residence, are not reimbursable.

Reimbursement Process

Submission of an expense report by an individual initiates the travel reimbursement process.

- In accordance with Internal Revenue Service guidance (IRS Publication 463), reimbursement paid sixty (60) days after the date of travel may be considered as taxable income.
- Travel expenditures not authorized prior to travel may be denied for reimbursement.
- Expenses must be directly related to the purpose of travel and evidenced by supporting documentation. Alcohol, personal expenses, and expenses for individuals not authorized for the trip will not be reimbursed.
The City does not provide advances on anticipated costs, however, for employees and non-City personnel, airfare and registration fees can be paid/reimbursed in advance of the travel. An itinerary for the event shall be included with the reimbursement request.

City Employees
The Expenses Paid by Employee section of the A-130 Travel Authorization must be completed and signed off on by the Department Director and employee traveling; and submitted within ten (10) days of travel with the following documentation:

- Conference agenda.
- Registration confirmation (if applicable).
- Itemized receipts for all expenditures – the hotel bill must have a zero ($0.00) balance to confirm the bill was paid.
  - Tape all itemized receipts to paper so that they can be easily copied.
- A map print-out showing total miles driven for mileage reimbursement (if applicable).

Non-City Personnel Traveling Directly Under City Reimbursement
The Complete Post-Travel section of the Grant Travel Authorization and Expense Report for Non-City Personnel must be completed and signed off on by the Grant Manager and non-city personnel traveling; and submitted within sixty (60) days of travel with the following documentation:

- Conference agenda.
- Registration confirmation (if applicable).
- Itemized receipts for all expenditures – the hotel bill must have a zero ($0.00) balance to confirm the bill was paid.
  - Tape all itemized receipts to paper so that they can be easily copied.
- A map print-out showing total miles driven for mileage reimbursement (if applicable).

Non-City Personnel Traveling Directly Under Subrecipient Reimbursement
The Complete Post-Travel section of the Grant-Funded Subrecipient Travel Expense Report must be completed and signed off on by the employee traveling and their supervisor; and submitted with the following documentation as part of the next quarterly reimbursement request:

- Conference agenda.
- Registration confirmation (if applicable).
- Itemized receipts for all expenditures – the hotel bill must have a zero ($0.00) balance to confirm the bill was paid.
  - Tape all itemized receipts to paper so that they can be easily copied.
- A map print-out showing total miles driven for mileage reimbursement (if applicable).
Chapter No. 9 – Indirect Costs

Overview
Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project.

City of Omaha
Cognizant Federal Agency
The regulations in 2 CFR Part 200 state that the cognizant agency for indirect costs is the Federal agency with the largest dollar value of direct Federal awards with a governmental unit or component, as appropriate. Once designated as the cognizant agency for indirect costs, the Federal agency must remain so for a period of five (5) years.

A government department or agency unit that receives more than $35 million in direct Federal funding must submit its indirect cost rate proposal to its cognizant agency for indirect costs. Other governmental departments or agencies must develop an indirect cost proposal in accordance with the requirements of 2 CFR Part 200 and maintain the proposal and related supporting documentation for audit. These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs.

It has been determined that the Department of Housing and Urban Development (HUD) is the City of Omaha’s cognizant agency for indirect costs based on the dollar value of direct Federal funding during the most recent fiscal year ending December 31st. The City of Omaha received less than $35 million in direct Federal funding, therefore HUD has determined that the Cost Allocation Plan does not need to be submitted for approval.

Indirect Cost Allocation Plan
The City of Omaha contracts with a private third party vendor annually to prepare an indirect cost rate agreement based on the most current year’s audited statement. This proposal is signed by the City of Omaha Finance Director and retained on file for review.

Due to the cost allocation plan being dependent on the audited annual statements, there will be a lag between the year-end close out and timeframe for which the indirect cost rate can be applied. As such the City of Omaha determined the following schedule for applying the approved indirect cost rate.
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Date Indirect Cost Rate is Applicable</th>
<th>Indirect Cost Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 - December 31, 2010</td>
<td>September 1, 2011 – August 31, 2012</td>
<td>8.24%</td>
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<tr>
<td>January 1 - December 31, 2011</td>
<td>September 1, 2012 – August 31, 2013</td>
<td>24.98%</td>
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<tr>
<td>January 1 - December 31, 2012</td>
<td>September 1, 2013 – August 31, 2014</td>
<td>17.80%</td>
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<td>January 1 - December 31, 2013</td>
<td>September 1, 2014 – August 31, 2015</td>
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<tr>
<td>January 1 - December 31, 2014</td>
<td>September 1, 2015 – August 31, 2016</td>
<td>42.98%</td>
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<tr>
<td>January 1 - December 31, 2015</td>
<td>September 1, 2016 – August 31, 2017</td>
<td>8.6%</td>
</tr>
<tr>
<td>January 1 - December 31, 2016</td>
<td>September 1, 2017 – August 31, 2018</td>
<td>43.61%</td>
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<tr>
<td>January 1 – December 31, 2017</td>
<td>September 1, 2018 – August 31, 2019</td>
<td>18.75%</td>
</tr>
</tbody>
</table>

**Indirect Cost Distribution Base**

The City of Omaha will use the Modified Total Direct Cost (MTDC) distribution base to draw down applicable indirect expenditures. Applying the MTDC distribution base, the follow direct costs can be included and excluded:

- **Included** → All direct salaries and wages; applicable fringe benefits; materials and supplies; services; travel; and subawards up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award).
- **Excluded** → Equipment; capital expenditures; charges for patient care; rental costs; tuition remission; scholarships and fellowships; participant support costs; and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency.

**Indirect Cost Reporting on Federal Financial Reports (FFR)**

The City of Omaha’s Grant Accountant will report indirect costs on Federal and applicable State grants on a quarterly basis. The indirect expenditure being reported for the quarterly Federal Financial Report will be included as part of the accumulative federal share of expenditures (Box 10.e.) and broken down in detail under Indirect Expenses (Box 11.).

**Subrecipients**

If a Federal awarding agency has approved a sub-recipient’s indirect cost rate or allocation plan, then the City of Omaha will accept the same indirect cost rate or allocation plan, provide the rate or plan is current and based on allocation methods substantially in accord with those set forth in the OMB Uniform Guidance for grant requirements.

If a subrecipient has never had a Federal indirect cost rate, a subrecipient can negotiate an indirect cost rate or elect to charge the de minimis rate of ten (10) percent of modified total direct costs. The City of Omaha would accept a rate as the negotiated rate between the City and the Subrecipient, if the agency has a cost allocation plan on file that was developed by a certified professional or accounting body. This plan must be updated annually. The de minimis rate can only be applied if the subrecipient has never had a negotiated Indirect Cost rate with a federal agency.
Chapter No. 10 – Unallowable Costs

Overview
Federal and state awards generally provide the City and/or subrecipients with the funds necessary to cover costs associated with the award program. There are other costs, however, categorized as unallowable costs, that will not be reimbursed. The City nor subrecipients will use award or match funding for unallowable costs. The City of Omaha will follow 2 C.F.R. 200 Subpart E – Cost Principles definition for standard unallowable costs.

Subrecipients must ensure costs requested as part of the grant, either award or match, are not listed as unallowable under Subpart E of the 2 C.F.R. 200.

Supplanting
Grant funds must be used to supplement existing funds and not replace (supplant) non-federal/state funds which have been appropriated for the same purpose. Grant funds may not be used to pay for program activities that the recipient is already obliged to pay or has already funded. Grant funds must be used to increase the total amount of funds available to deliver program services.

The City of Omaha will not use grant funds to supplant state or local funds. All subrecipients will ensure that grant funds are not used for supplanting; certifying that grant monies will not be used to replace budgeted funds. The City of Omaha will conduct post-award monitoring and audits (if necessary) to ensure subrecipients are not supplanting.
Chapter No. 11 – Subrecipient Management

Subrecipient or Contractor
A subaward is an award made by a pass-through entity to a subrecipient for the purpose of carrying out a portion of the work funded by the pass-through entity’s grant award.

In keeping with 2 C.F.R. 200.330 (Subrecipient and Contractor Determinations), the determination between an agreement between the pass-through agency and the entity being regarded as a subrecipient or a contractor relationship is based on the substance of the relationship rather than the form of the agreement.

NOTE: not all characteristics listed below may be present in all cases; therefore judgment will be applied by the Grant Administration Division to categorize each agreement as a subaward or a procurement contract.

The entity will be regarded as a subrecipient if:
- The entity determines who is eligible to receive what grant funded assistance.
- The entity’s performance is measured in relation to whether objectives of the grant program were met.
- The entity has responsibility for programmatic decision making.
- The entity has responsibility for adhering to applicable program requirements under the grant award.
- The entity uses federal funds to carry out a program for public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

The entity will be regarded as a contractor if:
- The entity provides the goods and services within normal business operations.
- The entity provides similar goods or services to many different purchasers.
- The entity normally operates in a competitive environment.
- The entity provides goods or services that are ancillary to the operation of the grant program.
- The entity is not subject to the compliance requirements of the grant program as a result of the agreement.

Subrecipient Audits
The City of Omaha Grant Administration Division requires all subrecipients to complete and return an Audit Certification Form (Appendix D) and required documentation during the Subaward Approval Process. The Audit Certification form identifies whether the subrecipient is subject to the requirements of a Single Audit.
• Any subrecipient expending $750,000 or more in federal awards during the subrecipient’s fiscal year must provide a complete audit within nine (9) months after the year-end or one (1) month after the issuance of their audit.
• Failure to submit the Audit Certification Form or a similar statement, or failure to submit a completed single audit package (if applicable) may result in suspension of funding and may affect eligibility for future funding.

The City of Omaha’s Grant Accountant will review a subrecipient’s audited statements for compliance issues.

**Civil Rights Training**
A copy of the City of Omaha’s Civil Rights training is available on the City’s Human Rights and Relations webpage.
Chapter No. 12 – Monitoring and Risk Assessment Tools

Monitoring Policy
Overview
It is the goal of the City of Omaha, Grant Administration Division to ensure all grant monies disbursed have been allocated and spent properly, based on guidelines set forth by the Department of Justice 2017 Financial Guide, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (the “Part 200 Uniform Requirements”), and the funding source.

As the recipient of federal or state awards, the Grant Administration Division is responsible for monitoring subrecipients and ascertaining that all fiscal and programmatic responsibilities are fulfilled. Federal award information and compliance requirements will be identified to the subrecipient at the time of the award. Subrecipient activities will be monitored throughout the grant period to ensure that the subaward is being used for the authorized purpose, in compliance with federal/state program and grant requirements, laws, and regulations, and the subaward performance goals are achieved.

Funds may be withheld or additional requirements imposed, if recipients do not satisfactorily and promptly address outstanding issues from subrecipient monitoring required by Part 200 Uniform Requirements.

Desk Monitoring
This includes a review of the financial and program reports submitted by the subrecipient or contractor on a quarterly basis. Questions and concerns identified by Grant Administration Division staff may result in requests for additional information, corrections on program or financial reports, or the exclusion of items not reflected in the approved budget. Additional back-up documentation may be requested to support program and financial reports at the Grant Administration Division’s discretion. It is the responsibility of the subrecipient/contractor to provide requested information and corrections on a timely basis, or risk delayed payments or other consequences.

Programmatic Review
The Grant Administration Division will complete quarterly programmatic monitoring by conducting quarterly grant meetings to discuss grant progress, successes and challenges, and through the review and completion of required programmatic progress reports. Programmatic Reviews will be recorded using the Programmatic Desk Review Form (Appendix A).

Financial Review
Every subrecipient will receive financial desk monitoring each quarter grant funds are expended under the award period. A financial desk monitoring will include submission of all supporting
financial documentation (e.g. timesheets, receipts, inventory reports) corresponding to every expense claimed for the period. Financial Desk Reviews will be recorded using the Fiscal Desk Review Form (Appendix B).

**On-Site Monitoring**
The City of Omaha Grant Administration Division, and Finance Department, will conduct financial and programmatic on-site monitoring if a subrecipient is assessed as high-risk based on the subrecipient risk assessment questionnaire.

Financial monitoring will include, but not be limited to, comparison of subrecipient financial reports with general ledgers to determine that claimed expenses have been charged to the proper accounts. The agency’s internal controls will also be reviewed. Subrecipients receiving annual awards of $5,000 or less per grant program will not be subject to on-site financial monitoring.

Program monitoring will include, but not be limited to, discussion concerning the program operation, any problems or concerns associated with the program, and verification of information reported on the program quarterly reports.

A monitoring questionnaire will be completed for all on-site visits, and placed in the subrecipient’s Grant audit file, and grant notebook. Results of the monitoring visit will be shared with the subrecipient, detailing deficiencies and recommendations. Follow-up will be required to ensure subrecipients take timely and appropriate action on all deficiencies pertaining to an award. A formal letter detailing deficiencies and an agreed upon corrective action plan will be provided to the subrecipient within 60 days of completing the site visit.

**Risk-Assessment Tool**
The City of Omaha Grant Administration Division will evaluate each subrecipient’s risk of non-compliance with Federal and State Statues, regulations and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring. Annually, the City will complete a Subaward Risk Assessment Questionnaire (Appendix C) on each subrecipient to determine the appropriate level of monitoring required.

The City of Omaha Grant Administration Division may consider imposing specific subaward conditions upon a subrecipient if appropriate. The recipient must agree to comply with any additional requirements that may be imposed during the grant performance period if the City determines that the agency is a high-risk grantee.

Depending upon the assessed risk posed by the subrecipient, the following tools may be used to ensure proper accountability and compliance with program requirements:

- Provide training and technical assistance to subrecipients.
- Perform on-site reviews of subrecipient’s program operations.
- Verify subrecipients Audit Requirements (if applicable).
• Consider whether the results of the subrecipient’s audit, on-site reviews or other monitoring indicate conditions that necessitate adjustments to the pass-through entity’s own records.
• Consider taking enforcement action against noncompliant subrecipients.

Special conditions or restrictions may include:
• Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given funding period.
• Requiring additional, more detailed financial reports.
• Additional project monitoring.
• Requiring the subrecipient to obtain technical or management assistance.
• Establishing additional prior approvals.

If the City of Omaha elects to impose such conditions, the awarding official will notify the subrecipient as early as possible, in writing, of:
• The nature of the special conditions/restrictions.
• The reason for imposing them.
• The corrective actions which must be taken before they will be removed and the time allowed for completing the corrective actions.
• The method of requesting reconsideration of the conditions/restrictions imposed.

Subrecipients will be monitored through the following activities based on the Risk Assessment:

<table>
<thead>
<tr>
<th>Low/Medium Risk</th>
<th>High Risk</th>
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</thead>
<tbody>
<tr>
<td>Desk reviews conducted quarterly on progress and expenditure reports</td>
<td>Desk reviews conducted quarterly</td>
</tr>
<tr>
<td>Quarterly grant review meetings</td>
<td>Quarterly grant review meetings with programmatic and fiscal subrecipient staff</td>
</tr>
<tr>
<td>On-site monitoring</td>
<td>Recommendations for corrective actions</td>
</tr>
</tbody>
</table>

**Federal Monitoring of the City of Omaha**
The City of Omaha will comply with Office of Justice Programs Monitoring guidelines, protocols, and procedures, and cooperate with the Bureau of Justice Assistance (BJA) and the Office of the Chief Financial Officer (OCFO) on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, and/or site visits. The City of Omaha will provide BJA and OCFO all documentation necessary to complete monitoring tasks, including documentation related to any subawards made under the federal grant program.
Chapter No. 13 – Reporting Requirements

Overview
Recipient/subrecipient progress and financial reports form the basis for Grant Administration Division reporting to all funding agencies. The City of Omaha, Grant Administration Division complies with funding agencies’ reporting requirements regarding content and timeliness; therefore, recipients/subrecipients reports must conform to Grant Administration Division policies to ensure compliance with grant award requirements.

City of Omaha Reporting
Program Reporting Procedures
The City of Omaha will file periodic progress reports. Depending on the grant program, these reports may be semi-annual or quarterly. These reports shall include project data and a narrative summary that includes information relevant to the performance of a project. The City of Omaha Grant Administration Division will submit all progress reports in line with the requirements identified in the grant award special conditions. All progress reports will be submitted within thirty (30) days after the end of the reporting period specified in the grant award document and special conditions. Unless otherwise indicated, the final report will be submitted within ninety (90) days after the end date of the grant award.

OJP and OVW Awards
Progress Reports will be submitted through the Grants Management System (GMS). Edward Byrne Memorial Justice Assistance Grant (JAG) quarterly performance reports will also be completed through the Bureau of Justice Assistance’s (BJA) Performance Measurement Tool (PMT) at https://www.bjaperformancetools.org/.

COPS Office Awards
Progress Reports will be submitted online at www.cops.usdoj.gov.

Financial Reporting Procedures
The City of Omaha will file financial reports on a quarterly basis. The reports will contain all expenditures incurred for the current reporting period and any expenditures reported previously. The SF-425 Federal Financial Report (FFR) will show the actual funds spent (expenditures) and any bills that are going to be paid (unliquidated obligations incurred) both for the reporting period and cumulatively for each award.

The City of Omaha will report the summary information on expenditures, unliquidated obligations incurred, match (if applicable), program income, and indirect costs for each quarter of the project. The City of Omaha Finance Department will also indicate whether the accounting system used operates on a cash or accrual basis of accounting.
SF-425’s will report:

- Actual funds spent during the quarter.
- All allowable costs incurred, both at the recipient and subrecipient level.
- Cumulative matching expenditures.
- Program income as a cumulative amount.
- The correct indirect cost rate approved by the City’s cognizant Federal agency.
- The correct indirect cost rate type (provisions, final, or fixed).

OJP and OVW awards

- The SF-425 will be submitted online through the Grants Management System (GMS) Financial Status Reports Module.
- The SF-425 will be submitted online no later than 30 days after the last day of each quarter.

COPS Office awards

- The SF-425 will be submitted online at www.cops.usdoj.gov.
- The report will be submitted no later than 30 days after the last day of each quarter.

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Due by Date</th>
<th>Delinquent After</th>
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<tbody>
<tr>
<td>October 1 – December 31</td>
<td>January 30</td>
<td>January 30</td>
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<td>January 1 – March 31</td>
<td>April 30</td>
<td>April 30</td>
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<tr>
<td>April 1 – June 30</td>
<td>July 30</td>
<td>July 30</td>
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<tr>
<td>July 1 – September 30</td>
<td>October 30</td>
<td>October 30</td>
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The final FFR will be submitted within 90 days after the end date of the grant award period.

Federal Funding Accountability and Transparency Act (FFATA) Reporting

The Federal Funding Accountability and Transparency Act of 2006 (referred to as FFATA) requires the Office of Management and Budget (OMB) to maintain a single, searchable website that provides the public with information about how tax dollars are spent and gives them the ability to hold the Federal Government accountable for each spending decision.

To ensure the City of Omaha can comply with the federal FFATA reporting guidelines and 2 CFR Chapter 1, Part 170 Reporting Sub-award and Executive Compensation Information, every subrecipient receiving federal funds through the Grant Administration Division will be required to complete a FFATA Reporting Form (Appendix E). Completed FFATA Reporting Forms will be kept in each subrecipient’s grant file.

The City of Omaha will upload the data of any subaward into the FFATA Subaward Reporting System (www.fsrc.gov) that is equal to or greater than $25,000. The Grant Accountant is responsible for submitting FFATA in the month following approval by City Council.
Subrecipient Progress Reports
Organizations provided pass-through funding by the Grant Administration Division must submit progress reports in line with the requirements identified in their agreement with the City of Omaha and as required by the federal/state award agency’s grant award and special conditions.

Program Reporting Procedures
Subrecipients will file periodic progress reports. These reports shall include project data and a narrative summary that includes information relevant to the performance of a project.

Financial Reporting Procedures
Subrecipients must file financial reports to the Grant Administration Division on a quarterly basis. The Quarterly Reimbursement Request (Appendix F) must contain both expenditures incurred by the subrecipient for the reporting period and cumulative expenditures. Quarterly Financial Reports must be reviewed and signed by the organization’s Financial Officer and Program Officer, as listed in the original agreement, or other qualified individual where the Grants Administration Division has received and approved written authorization. Subrecipients must submit detailed supporting documentation, as required by the Grant Administration Division and defined in the grant award agreement.

Report Filing Schedule
Failure to file completed reports in a timely manner may result in suspension or termination of the subgrant, withholding of payments, or other related actions by the Grant Administration Division. Arrears on previous grant progress reports will be considered when assessing agency risk for subrecipient monitoring purposes.

For Grant Awards Under FY 2015 funding and beyond
- Subrecipients receiving federal pass through funding must submit programmatic and fiscal progress reports within 15 days after the end of the reporting quarter as outlined below (unless otherwise stated in the Subgrant Agreement):

<table>
<thead>
<tr>
<th>Federal Progress Report Schedule</th>
<th>Due by Date</th>
<th>Delinquent After</th>
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<tbody>
<tr>
<td>Reporting Period</td>
<td></td>
<td></td>
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<tr>
<td>October 1 – December 31</td>
<td>January 15</td>
<td>January 15</td>
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<tr>
<td>January 1 – March 31</td>
<td>April 15</td>
<td>April 15</td>
</tr>
<tr>
<td>April 1 – June 30</td>
<td>July 15</td>
<td>July 15</td>
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<tr>
<td>July 1 – September 30</td>
<td>October 15</td>
<td>October 15</td>
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</table>

- Subrecipients receiving state pass through funding must submit programmatic and fiscal progress reports within eight (8) days after the end of the reporting period (unless otherwise stated in the Subgrant Agreement).
### Final Project Reports

Subrecipients will be required to file a final close out report (progress and financial) that contains cumulative information on project data, activities, and expenditures. Reports must be submitted to the Grant Administration Division by the timeline identified in the subrecipient agreement – close out section.

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Due by Date</th>
<th>Delinquent After</th>
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<tbody>
<tr>
<td>July 1 – September 30</td>
<td>October 8</td>
<td>October 8</td>
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<tr>
<td>October 1 – December 31</td>
<td>January 8</td>
<td>January 8</td>
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<tr>
<td>January 1 – March 31</td>
<td>April 8</td>
<td>April 8</td>
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<tr>
<td>April 1 – June 30</td>
<td>July 8</td>
<td>July 8</td>
</tr>
</tbody>
</table>
Chapter No. 14 – Retention and Access Requirements for Records

Retention of Records
The City of Omaha will retain all financial records, supporting documents, statistical records, and all other records pertinent to the award for a period of seven (7) years from the date of submission of the final expenditure report (Federal Financial Report/SF-425).

The City of Omaha Grant Administration Division requires all sub-grantees to also comply with this retention period. Retention is required for purposes of Federal examination and audit. Records may be retained in an electronic format.

Coverage
The retention requirement includes, if applicable, books of original entry, source documents, supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.
  - Source documents may include copies of all awards, applications, and required recipient financial and narrative reports.
  - Personnel and payroll records must include the time and attendance reports for all full-time and/or part-time individuals reimbursed under the award.
  - Time and effort reports will be required for consultants.

Maintenance of Records
The City of Omaha and subrecipients will maintain and separately identify all records for each Federal fiscal period so information can be readily located.
  - It is required that records are adequately protected against fire or other damage.
  - Records can be stored away from the subrecipient’s principal office; however, a list of the documents must be available if needed.
  - Whenever practicable, information should be collected, transmitted and stored in open and machine readable formats rather than in closed format or on paper.

Access to Records
The City of Omaha will provide access to the grant awarding agency, and any of their authorized representatives, including access to any documents, papers, or other records of recipients which are pertinent to the award, in order to make audits, examinations, excerpts, and transcripts.
  - The right of access is not limited to the required retention period; it will last as long as the records are retained.
Chapter No. 15 - Remedies for Noncompliance

Overview
If the grant-making agency or City of Omaha finds that the subrecipient has failed to comply with Federal/State statues, regulations, or the terms and conditions of an award, additional conditions may be imposed as described in 2 C.F.R. 220.207. However, if it is determined that noncompliance cannot be remedied by imposing additional conditions, the grant award agency or the City of Omaha may take one or more of the following actions under 2 C.F.R. 200.338:

- Temporarily withhold cash payments pending correction of the deficiency or more severe action by the grant-making component or the City of Omaha.
- Disallow all or part of the cost of activities or actions not in compliance.
- Wholly or partly suspend or terminate the grant award.
- Initiate suspension or debarment proceedings as authorized under 2 C.F.R 180 and implementing regulations at 2 C.F.R. 2867.
- Designate the award recipient as a high-risk recipient under the City’s high-risk policy.
- Withhold future awards for the project or program.
- Take other remedies that may be legally available.

Termination
A Federal award may be terminated in whole or in part as follows:

- By the awarding agency or City of Omaha for failure to comply with the terms and conditions of an award.
- By the awarding agency or City of Omaha for cause.
- By the awarding agency or City of Omaha with consent of the recipient, in which case the two parties must agree upon termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated.
- By the recipient upon sending the awarding agency or City of Omaha written verification including the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated.

The grant-making component or the City of Omaha will provide the grant-making agency or subrecipient with notice of termination. If the award is terminated for failure to comply with the statutes, regulations, or terms and conditions of the award, the notification must state that their termination decision may be considered in evaluating future collaborations with the entity.

Effects of Suspension and Termination
Costs incurred during a suspension or after termination of a Federal award or subaward are not allowable unless expressly permitted by the awarding agency or City of Omaha.
Chapter No. 16 – Grant Fraud, Waste, and Abuse

Conflicts of Interest
As described in the Office of Justice Programs (OJP) Financial Guide, personnel and other officials connected with federal and/or state funded grant programs shall adhere to the following requirements:

Advice
No officer, board member, agent or employee of any recipient/subrecipient shall participate personally in any grant application, grant operation or contract, involving the use of grant funds (including program income or other funds generated by grant activities), where to their knowledge, their immediate family or business partners, have a present or prospective financial interest, or involving a party with whom they are negotiating or has any arrangement concerning prospective employment, except where not otherwise prohibited by law and full disclosure is made to the Grant Administration Division during the application process.

Appearance
The City of Omaha and officials or employees of the City and subrecipient agencies shall avoid any action, using grant funds, that might result in, or create the appearance of:
- Using their position for private gain.
- Giving preferential treatment to any person.
- Losing complete objectivity or impartiality.
- Making an official decision outside official changes.
- Affecting adversely the confidence of the public in the integrity of the awarding agency, or the program.

Notice to the Grant Administration Division
Should an applicant or subrecipient become aware of any circumstances that would constitute a conflict of interest, or the appearance thereof, the Authorized Representative (or other appropriate officer, board member, agent or employee), must immediately notify the City of Omaha Grant Manager of the details of the situation in writing. Failure to do so may result in withholding of reimbursement, termination of award, or other appropriate action. Upon notification, Grant Administration Division staff will take appropriate internal and external actions to address the situation and maintain compliance with applicable state and federal guidelines.

Fraud, Waste and Abuse Reporting
The City of Omaha will promptly refer to the Department of Justice Office of the Inspector General (OIG) any credible evidence that a principal, employee, agency, subrecipient, contractor, or other person has: 1) submitted a claim for award funds that violates the False Claims Act; or 2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving award funds.