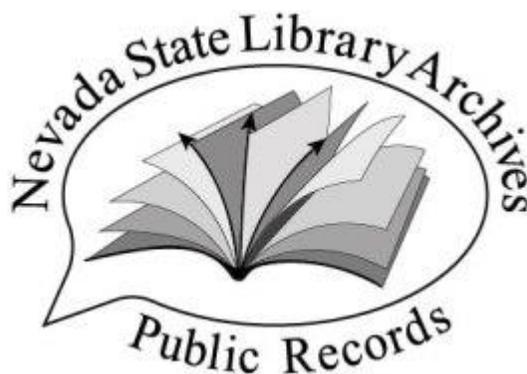


LSTA

GRANT MANAGEMENT MANUAL

Administered by



Nevada State Library, Archives and Public Records

Funding from:



Library Services & Technology Act
2016 Program Year

**LIBRARY SERVICES & TECHNOLOGY ACT (LSTA)
GRANT MANAGEMENT MANUAL**

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ABOUT NEVADA LSTA

The Library Services and Technology Act (LSTA) is a federally funded grant program administered by the Institute of Museum and Library Services (<https://www.ims.gov>). As an independent federal grant making agency, IMLS is dedicated to creating and sustaining a nation of learners through assistance to libraries and museums. IMLS supports library services for the citizens of Nevada by awarding LSTA funds annually to the Nevada State Library, Archives and Public Records (NSLAPR). These sub-grant projects are awarded under NSLAPR where these funds are utilized to meet the goals identified in the LSTA State Plan for Nevada (<http://nsla.nv.gov/LSTA>). NSLAPR submits a detailed report to IMLS to confirm that LSTA funds have been used to meet the goals outlined in the long-range plan. Final project narratives submitted by each sub grantee are included in this report.

GENERAL GUIDELINES

These guidelines apply to **ALL** sub-grants. NSLAPR expects the agency/institution to expend 100% of the awarded funds as outlined in the grant application and award documents. All required reports must be submitted on or before the stated deadlines.

- Projects begin no earlier than **July 1, 2016** and end by **June 30, 2017**.
- Final requests for reimbursement are due on or before **July 20, 2017**. Final reports will be due on or before **October 2, 2017**.
- Failure of the library to file required reports may result in a suspension of future grant awards.
- Any printed material or website data that are products from the project must acknowledge both NSLAPR and IMLS as funding sources.
- If outlined in the grant application, products that promote the project are authorized; however, products that promote the library or its services in general are not allowed.
- The agency must agree to all federal and state laws, rules and regulations that govern federal LSTA funds as administered by the State of Nevada.

ACRONYMS/DEFINITIONS

Audit - Any fiscal agency (city, county, college, school district) that receives more than \$500,000 total in federal funds from all sources is required to have an audit that meets the requirements of federal OMB Circular A-133. (For more information, see: https://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2014)

Catalog of Federal Domestic Assistance Number - CFDA#: - 45.310. (See: <https://www.cfda.gov/index?s=program&mode=form&tab=core&id=a58122837a0fc787238be2cc4a8a5f9a>)

CIPA - The Children's Internet Protection Act went into effect on April 20, 2001. This law places restrictions on certain uses of funding under the Library Services and Technology Act, Title III of the Elementary and Secondary Education Act, and on the Universal Service discount program known as the E-rate (Public Law 106-554). CIPA requires both an Internet Safety Policy and technology which blocks or filters certain material from being accessed through the Internet. The U.S Supreme Court re-instated the Internet filtering requirement for public libraries in June, 2003.

Competitive grant - Grant award of \$5,001 to \$100,000.

Equipment - Examples include furniture, computer hardware, software only when it is purchased as a package deal with a computer and the cost is included in the cost of the computer, surge suppressors, compact disc and MP3 players, external drives, microfilm/fiche readers/printers, headphones, laptops, multi-media projectors, game devices, all-in-one fax/scanner/copier machines, computer carts, barcode scanners and other handheld devices, routers, and network printers.

Fair Market Value - Fair market value is the amount for which property would be sold in a voluntary transaction between a buyer and seller, neither of whom is under any obligation to buy or sell (<http://legal-dictionary.thefreedictionary.com/Fair+Market+Value>).

Fiscal Agency - A city, county, college, school district or government agency that contracts with the State of Nevada to receive LSTA grant funds.

Fiscal Officer - The individual employed by the fiscal agency that has access to the financial books and records that pertain to the grant project. The person who authorizes grant expenditures.

Grantee - Direct recipient of grant money from IMLS—in this manual, the Nevada State Library & Archives.

Grant Period – The legal timeframe specified in the Notification document.

Honorarium - not allowed under LSTA - see Speaker Fee.

IMLS - Institute of Museum and Library Services is a federal grant-making agency that promotes leadership, innovation, and a lifetime of learning by supporting the nation's museums and libraries. Created by the Museum and Library Services Act of 1996. <https://www.ims.gov>

LSTA - Library Services and Technology Act; major federal grant program for libraries authorized under Public Law 104-208 and administered by IMLS. <http://nsla.nv.gov/LSTA>

LSTA Goals - Sec. 231 of LSTA states that directly, or through sub-grants, state library administrative agencies are to expend at least 96% of LSTA funds to:

- a) Expand services for learning and access to information and educational resources in a variety of formats, in all types of libraries, for individuals of all ages;
- b) Develop library services that provide all users access to information through local, state, regional, national, and international electronic networks;
- c) Provide electronic and other linkages between and among all types of libraries;

- d) Develop public and private partnerships with other agencies and community-based organizations;
- e) Target library services to individuals of diverse geographic, cultural, and socio-economic backgrounds, to individuals with disabilities, and to individuals with limited functional literacy or information skills; and
- f) Target library and information services to persons having difficulty using a library and to underserved urban and rural communities, including children from families with incomes below the poverty line.

Mini-grant - Grant award of \$5,000 or less.

Output - Products and services your project provides.

Outcome - The benefit your project has on people: changes in their skills, attitude, knowledge, and behavior or life condition.

Project Director - The person responsible for the completion of the LSTA reimbursement forms, narrative and financial reports. The person responsible for the implementation and evaluation of the grant. Considered the primary contact person.

Source document - Copies of invoices, purchase orders, checks, timesheets, etc. that document grant expenditures and matching fund expenditures.

Speaker Fee - Allowable cost to speaker/presenter for an approved LSTA project related activity.

Sub-grantee - Recipient of an LSTA grant award from the Nevada State Library & Archives (your library or media center).

Timeline - Due dates for reimbursement requests, narrative and financial reports.

2016 LSTA Grant Project Calendar

Date	Activity
07/01/16	Sub grant project begins. Expenditures made before 07/01/16 will NOT be reimbursed.
10/14/16	1 st Quarter Fiscal Report due.
01/17/17	2 nd Quarter Fiscal & Mid Year Evaluation due. Postmarked or emailed by close of business.
04/14/17	3 rd Quarter Fiscal Report due.
05/19/17	Last day to submit programmatic or fiscal revision requests.
06/30/17	Sub grant project ends. Expenditures made after 06/30/17 will NOT be reimbursed
07/19/17	4 th Quarter Fiscal. Reimbursement requests - last day to submit. Reimbursement requests received after this date will be considered stale claims and may not be reimbursed unless a project extension has been approved by the NSLAPR.
10/02/17	Final Fiscal & Final Evaluation due. Postmarked or emailed by close of business.

CONTACT INFORMATION

All reports, documents and correspondence should be sent to:

LSTA Program
Nevada State Library and Archives
100 North Stewart Street
Carson City, NV 89701-4285

For questions, please contact an LSTA Team member:

DONNA ALEXANDER (775) 684-3407	LSTA COORDINATOR dalexander@admin.nv.gov
SULIN JONES (775) 684-3340	ADMINISTRATIVE ASSISTANT sulinjones@admin.nv.gov
NSLAPR (800) 922-2880	NSLAPRlsta@nv.admin.gov (775) 684-3344 FAX

PUBLICITY & COPYRIGHT

Publicity 'gets the word out' about the project and its activities. It's great for the project, the library and, of course, the source of the funds, the Institute of Museum and Library Services (IMLS). LSTA is federal legislation that must be reauthorized every five years and funded every year. The more information 'out there' about how these funds help libraries and communities, the better.

As a grant recipient, you are required to acknowledge IMLS and the Nevada State Library, Archives and Public Records in announcements, printed materials and at the project's public events. For

information about publicizing your LSTA Sub-Grant Award please see **Publicizing Your LSTA Project** located at:

<http://nsla.nv.gov/uploadedFiles/NSLAPRnvgov/content/Development/PUBLICIZING-YOUR-LSTA-SUB-GRANT-AWARD.pdf>

IMLS has posted a communications kit to assist grantees. The kit contains basic media tips, a sample news release, the IMLS logo and more at: <http://www.ims.gov/recipients/logos.aspx>.

The guidelines for crediting IMLS and NSLAPR follow:

- **Public Events:** At programs or public gatherings for the project, acknowledge IMLS and NSLAPR verbally. Display the IMLS logo on event signage.
- **Press Events:** For press conferences identify IMLS and NSLAPR verbally. Acknowledge IMLS and NSLAPR on press kits and in press releases.
- **Printed Materials:** IMLS requires and NSLAPR requests that grantees acknowledge the Institute and the State Library as follows: "This project is made possible by a grant from the U.S. Institute of Museum and Library Services, administered by the Nevada State Library, Archives and Public Records." Posters should have a font sized so the words "Institute of Museum and Library Services are legible from a distance.
- **Websites:** Acknowledge IMLS and NSLAPR on the Web site.
- **Copyright:** The federal awarding agency, IMLS, reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use for federal government purposes, the copyright in any work developed under the sub-grant or contract under the sub-grant, or purchased with sub-grant support (45 CFR 1183.34).

AWARD AGREEMENTS & REQUIRED DOCUMENTS

No grant project may begin without a completed risk assessment, signed grant-in-aid award and signed certifications. NSLAPR must receive all required signature forms with original signatures.

Projects begin no earlier than July 1, 2016 and end by June 30, 2017. Funds may not be expended before July 1, 2016.

Forms that require signature or completion include:

- Risk Assessment Worksheet
- Federal Certifications 2016
- Federal Assurances - Non-Construction Programs
- Internet Safety Certification (CIPA) for public and school libraries

- Single Audit Act requirements
- Grant-in-Aid Agreement

The LSTA coordinator provides these as part of a packet to the grant recipient.

Authorized signatures

Each library entity is required to verify who is required to sign the grant agreement and certification documents. The individual who signs must type their name and title and include the date the documents have been signed.

BUDGET

LSTA Grant Funds

YES

- Expend funds for items and purposes allowable under federal and state law and federal OMB regulations
- Expend funds for purposes and items described in the approved project application
- Expend funds within the grant identified timeframe
- Maintain equipment purchased with grant funds and keep located in the library as specified in the grant for a period of *five years*
- Maintain appropriate grant records through December 31, 2021.

NO

- Grant funds may not be deposited into an interest bearing account
- The library or recipient agency will not charge users for grant activities during the grant time frame
- Gifts, incentives, food and refreshments are *not* allowable uses of LSTA funds. A list of Ineligible Costs are listed below. Check with LSTA Coordinator if in doubt
- Lobbying and advocating for a specific position or legislation in an election are not allowable uses of LSTA funds

LSTA Ineligible Costs

- Food and beverages for workshops, meetings, or open houses
- Sales tax
- Construction/remodel costs
- Buying computer hardware by public or school libraries unless the library is CIPA compliant
- "Entertainment" for a program that is not educational in nature (check with LSTA Coordinator)
- Give-away or promotional items – key chains, refrigerator magnets, T-shirts, mugs
- Give-away books

- No built-in furniture (shelving, for example) may be purchased with LSTA funds. All equipment purchased must be movable/non-fixed.
- Expenses incurred prior to the start date or after the end date of the project listed on the LSTA agreement.
- See Allowable Costs Tips on the NSLAPR website for additional information (http://nsla.nv.gov/Development/LSTA_2016).

LOCAL MATCHING

LSTA sub-grants require a local match of at least 10% of the LSTA award. Local match may be cash, in-kind contributions or a combination of both made by the library and outside sources. In-kind contributions are defined as goods, commodities or services instead of money contributed to the project. The library must maintain documentation of the local match in the event of an audit and will be required to certify the matching amount on the final fiscal report to close out the project.

LSTA Funded Staff

LSTA Time and Effort Report is required for individuals paid with LSTA funds who are carried on the subgrantee's regular payroll or staff with a contracted employment agency. LSTA Time and Effort Reports are used for staff wages where:

- the wage is appropriate and reasonable for the LSTA activity
- the functions supplement, not supplant, activities normally carried out by the library and
- the functions are allowed under the LSTA program guidelines

Overtime rates paid by the sub-grantee are **not** eligible for reimbursement.

An official record of employee timekeeping generated by the subgrantee for staff on the regular payroll is used to document the Time and Effort reports for reimbursement purposes. The invoice from the contracted employment agency is use for reimbursement purposes for contract staff.

Only staff hours actually funded by the LSTA award should be recorded to the grant program. The number of hours recorded on the time sheets must tally with the number of hours for which reimbursement is requested.

The reimbursement request must include the following:

- signed Time and Effort Reports for all LSTA funded staff, and either
- an official record of employee timekeeping generated by the subgrantee for staff on regular payroll, or
- the invoice from the contracted employment agency for contract staff.

The employee and the supervisor must sign and date all Time and Effort Reports submitted to the Nevada State Library, Archives and Public Records for reimbursement.

BUDGET & PROJECT REVISIONS

Even with a carefully planned project, sometimes things do not progress as expected. If changes arise, contact the LSTA Coordinator as soon as possible and **BEFORE** you make any decisions or obligations. An adjustment can be made in most circumstances. Revisions to a project may be requested for several reasons and might include:

- Actual costs differ from amounts originally budgeted
- Key personnel have changed
- Circumstances with a partner organization have changed
- Equipment/software may no longer be available for purchase

Written approval is required for programmatic or budget changes. This is for significant changes – not that you will purchase a different brand of equipment.

CHANGES THAT REQUIRE A PRE-APPROVAL:

Objective/Activity Revisions occur when an objective will not be accomplished as approved, or when a sub-grantee wants to change an activity that was approved, or carry out an activity not included in the approved project proposal or previously approved revision. Revisions of this nature may also include fiscal changes in the budget grid and narrative budget.

Budgetary Revisions occur if:

- any one budget category is changed 10% or more;
- when a single change, or the total of number of changes, exceeds ten percent (10%) of the amount of the sub-grant award; or
- if the category to be changed currently has zero dollars (\$0) and funds are being transferred from another category.

Changes of this magnitude, although driven by budget adjustments or price changes, may affect the ability of the sub-grantee to carry out the project as originally approved.

CHANGES THAT DO NOT REQUIRE A PRE-APPROVED PROJECT REVISION:

A project revision is not required if one or more of the adjustments to the previously approved activities are less than 10% of any budget category, and/or the scope and specific objectives of the project do not change. The grantee should still send an email notification of the project revision for inclusion in the official grant file. However, if any one budget category is changed 10% or more, a formal revision is required.

PROCEDURE TO REQUEST A PROJECT REVISION:

To request approval, the sub-grantee must submit the request on Grant Revision Request form as soon as the change is known. The form is located on the NSLAPR website at http://nsla.nv.gov/Development/LSTA_2016/.

Obtain prior written approval from the NSLAPR before implementing a project revision. If a project revision is carried out before receiving approval from the NSLAPR, there is a risk that the modified expenditures and/or program will need to be covered by local funds.

Contact the LSTA Coordinator for instructions for project and/or budget revisions. If approved, the revised budget will replace the original.

The LSTA Coordinator must be notified if there is a change in 'project director'. Include complete contact information for the new person.

EQUIPMENT

ALL equipment (see **Acronyms/Definitions**) purchased with LSTA grant funds must have a label that acknowledges the use of federal funds toward its purchase; it should credit both IMLS and NSLAPR. A pressure sensitive adhesive label is recommended.

If at all possible, the IMLS logo should be on the labels. Sample language:

Purchased with funds from the Institute of Museum and Library Services through the Library Services and Technology Act as administered by the Nevada State Library, Archives and Public Records.

Equipment purchased with federal LSTA funds must be tracked by the sub-grantee for the purposes of an audit. Be sure to keep records of the location and disposition of ALL equipment purchased with grant monies.

If LSTA purchased equipment is to be replaced, the sub-grantee may use the equipment to be replaced as a trade-in, or sell the property and use the proceeds to offset the cost of the replacement property. Procedures depend on the fair market value of the item. Fair market value is the amount for which property would be sold in a voluntary transaction between a buyer and seller, neither of whom is under any obligation to buy or sell.

- **Fair market value of \$5,000 or more:** The sub-grantee may retain or sell the equipment and the federal government shall have a right to an amount calculated by multiplying the fair market value or proceeds from the sale by the federal government's share of the equipment. If the equipment is sold by the library, this amount is payable to the Nevada State Library, Archives and Public Records as the administrative agency for the LSTA sub-grant. All disposition of this equipment must have prior written approval from the NSLAPR.
- **Fair market value of less than \$5,000:** The sub-grantee may retain, sell, or otherwise dispose of the equipment with no further financial obligation to the federal government.

Reimbursement Request Instructions

Reimbursement Request forms are available on the NSLAPR website at http://nsla.nv.gov/Development/LSTA_2016/.

The completed form with original signatures, plus paper copies of backup documentation, must be received by the NSLAPR in order for a Reimbursement Request to be authorized. If it is determined that information is missing from the form during review, the form may be returned in its entirety, along with correspondence that identifies any additional information that is needed.

Note: Grant spending may not begin until the NSLAPR Administrator accepts and signs the Grant In Aid award agreement and all signed certification forms have been received. Projects begin no earlier than July 1, 2016 and end by June 30, 2017.

Grantees are required to submit regular reimbursement requests throughout the grant period. Quarterly fiscal reports are required and must show all reimbursement request for each quarter. Timely reimbursement requests demonstrate sound grant fiscal management practices.

At the six month report, grantees are required to document what funds have been spent and the balance they expect to spend before the end of the grant year. All funds projected to not be used must be identified and reported to NSLAPR by May 19, 2017.

After receiving the LSTA reimbursement from the Nevada Department of Treasury, the sub-grantee should keep a copy of the deposit in the project file. In the event of an audit, this will help identify it as federal funds.

Reimbursement Request Guidelines

In order for NSLAPR to authorize payments, please be sure your request follows these guidelines:

- **Grant Period:** Project costs and obligations incurred *prior to or beyond* the award period will *not* be reimbursed.
- **Allowable:** Expend funds for items and purposes allowable under federal and state law and federal OMB regulations.
- **Approved:** Expend funds for purposes/items described and approved in the grant application
- **Reimbursement only:** NSLAPR will reimburse grant recipients for project expenditures. Grant recipients are responsible for paying the timely payment of their vendors' invoices.
- **Time Sensitive:** Reimbursements must be made in the **same state fiscal year** (July 1-June 30) the expenditures were incurred in order to meet state regulations.
- **Deadlines:** All Reimbursement Requests must be submitted by no later than July 20, 2017, unless a project extension has been approved by the NSLAPR. Requests submitted after this date will be considered stale claims and subject to review and approval by the NSLAPR division administrator.
- **Documentation:** Submit Reimbursement Requests with appropriate documentation of expenditures. Acceptable source documentation includes:
 - legible copies of receipts,
 - legible copies of invoices, and
 - detailed printouts from the grantee's fiscal software.

The receipts/invoices/printouts must include the vendor name, date, quantity, unit cost, and an accurate description of the goods or services provided. The receipts/invoices/printouts items must be clearly mapped to the Reimbursement Request form.

- **Hard copies/Original Signatures:** A hard copy of the Reimbursement Request form and all backup must be submitted NSLAPR with an original, authorized signature/date. Reimbursement will not be authorized without the original copy.
- **Record Keeping:** Maintain appropriate grant records, including copies of reimbursement requests and payments received, through December 31, 2021, for purposes of audit.

REPORTS AND FORMS

The following forms may be downloaded from the NSLAPR website located at [http://nsla.nv.gov/Development/LSTA 2016/](http://nsla.nv.gov/Development/LSTA%2016/).

- Quarterly Fiscal Reports – **Due: October 14, 2016; January 17, 2017; April 14, 2017; July 19, 2017.**
- Mid-Year Evaluation/Fiscal Report Form - **Due: January 17, 2017 – reflective of the activities of the 1st two Quarters.**
- Final Evaluation/Fiscal Report Form - **Due: October 2, 2017 - reflective of the entire grant period.**
- Reimbursement Request Form
- LSTA Time and Effort Reports – Due with each request for reimbursement of staff salaries

Mid Year Evaluation/Fiscal Report:

This report is a required part of the grant monitoring process. If there are multiple grants in operation, please complete one form for each project. Provide sufficient information and detail to indicate *what has been accomplished thus far in the project, what funds have been expended and reimbursed, if match requirements are being met, and if project timeline activities are on target.* If you have run into difficulties or delays, be sure to indicate those. If the project has not begun, identify the cause of the delay and the steps you will take to complete the project by June 30.

The Mid Year Report is a PDF fillable form. Please complete the PDF and 1) email it to the address on the form and 2) print, sign, and mail the hard copy to the address on the form. Please **DO NOT** email a *scanned version* of the PDF. NSLAPR will export the data from the PDF form, so the original electronic version is required.

A Mid Year Report courtesy reminder will be emailed in December to the Project's Principal Contact person as listed on the grant application. **Be sure your contact information is current.**

Final Evaluation/Fiscal Report

This report will be due on or before October 2, 2017.

The narrative report must include achievements, successes/failures, and the impact of the project on the individuals and communities the library serves. Data supporting the evaluation must be submitted, including statistics on the number of people served by the project.

The Final Fiscal Report/Fiscal Breakout has been embedded in the Final evaluation.

Information from the final evaluation is reported directly to IMLS in support of the Grants to State program, so it is vital that each sub grantee submit a complete and honest accounting of their projects. Failure to submit a final narrative report will result in disqualification for future awards.

The Fiscal Report confirms the project's total LSTA funds expended and local/in-kind match for each budget category. A brief description of LSTA expenditures is also required.

The Final Evaluation Report is a PDF fillable form. Please complete the PDF and 1) email it to the address on the form and 2) print, sign, and mail the hard copy to the address on the form. Please DO NOT email a *scanned version* of the PDF. NSLAPR will export the data from the PDF, so the original electronic version is required.

LSTA site visits may be conducted by the Nevada State Library, Archives and Public Records on a random basis. A site visit report will be completed by a State Library representative.

A Final Evaluation reminder will be emailed in September to the Project's Principal Contact person as listed on the grant application. **Be sure your contact information is current.**

NOTE: The report forms have changed – use only the 2016 forms.

RECORDS RETENTION AND AUDIT INFORMATION

Audit requirements for recipients of federal aid are established according to the federal Single Audit Act of 1984 (P.L. 98-502), Single Audit Act Amendments of 1996 (P.L. 104-156) and in accordance with the Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments and Non-Profit Organizations. Most publicly supported libraries are included in their local government's single audit; however, district libraries within Nevada are not usually covered and must contract for a compliance audit when the grantee expends \$500,000 of federal funds in a fiscal year.

LSTA grants awards are 100 percent federal funds under the Catalog of Federal Domestic Assistance (CFDA) 45.310 and subject to the Single Audit Act.

Records Retention

In September 2007, the Institute of Museum and Library Services (IMLS) published an advice letter on new requirements for retention of documentation for LSTA projects. This includes documents kept by the local project library or institution. All records for each project must be maintained separately from those of other projects. Accounting records should be supported by source documentation such as canceled checks, paid invoices, and payrolls.

Records must be retained for **three** years after the last year of the LSTA State Plan. The current LSTA State Plan for Nevada expires September 2018. Grant documents from the 2013 – 2017 federal grant years must be maintained through December 31, 2021.

The following documents are recommended for retention:

- Original grant application
- NSLAPR award documents and any amendments
- Grant deposits
- Bills and invoices
- Payroll expense documentation
- Payments
- Equipment inventory (if in the grant)
- Audit and tracking that document grant expenditures
- 2016 Grant Manual
- 2016 Grant Reports
- 2016 Reimbursement Requests
- 2016 Revision Requests (if applicable)
- NSLAPR grant related correspondence