

LSTA

GRANT MANAGEMENT MANUAL

Administered by



Nevada State Library and Archives

Funding from:



2009 Library Services & Technology Act

2009

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LSTA GRANT PROJECT CALENDAR

DEADLINE	
2	Email notification of grant awards.
2	Grant award documents and manual sent to project directors.
2	Earliest date grant activities may begin – all signature documents must be submitted prior to start of grant activities.
Jul 1	Grant project must begin.
Jan 15, 2010	Six month evaluation due.
Feb – Aug 2010	Collect data for evaluation and outcomes
June 30, 2010	All grant costs completed. LSTA grant program ends.
July 20, 2010	Final date to submit request for funds.
Oct 1, 2010	Submit Final Expenditure & Fiscal Report

OVERVIEW

These grant projects are awarded under the Library Services and Technology Act (LSTA). LSTA is a federally funded grant program administered by the Institute of Museum and Library Services (IMLS). As an independent federal grant making agency, IMLS is dedicated to create and sustain a nation of learners through assistance to libraries and museums. IMLS supports library services for citizens of Nevada by providing LSTA funds to the Nevada State Library and Archives (NSLA).

Funds are awarded annually to the Nevada State Library and Archives in order to meet the goals identified in the LSTA State Plan for Nevada. This plan is located on the NSLA website at: http://nevadaculture.org/nsla/index.php?option=com_content&task=view&id=537&Itemid=104

NSLA submits a detailed report to IMLS to confirm that LSTA funds have been used to meet the goals outlined in the long-range plan. This report includes the final narrative reports submitted by each sub-grantee.

GENERAL GUIDELINES

These guidelines apply to **ALL** sub-grants. The Nevada State Library and Archives 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 should begin no later than July 1st. The program completion date is June 30, 2010. Final requests for reimbursement are due July 21, 2010. Final reports will be due on or before October 5, 2010;
- All LSTA project activities must occur within the award period identified in the sub-grant award document. **Project costs and obligations incurred prior to or beyond the award period will not be reimbursed;**
- Grant funds may not be deposited into an interest bearing account;
- All sub grant funds are disbursed on a reimbursement basis;
- *Reimbursements must be made in the same fiscal year the expenditures were incurred;*
- Equipment purchased with grant funds will be maintained and located in the library as specified in the grant for a period of five years;
- The library or recipient agency will not charge patrons for grant activities during the grant time frame;
- Gifts, incentives, food and refreshments are not allowable uses of LSTA funds;
- Lobbying and advocating for a specific position in an election are not allowable uses of LSTA funds;

- 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 NSLA 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 it's services are unallowable; and
- 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.

In addition, there are some costs that are not eligible to be charged to LSTA grant program funds.

Ineligible Costs

- Food and beverages provided at workshops, meetings, or open houses
- Fringe benefits
- Payroll taxes
- Sales tax
- Transportation equipment
- Overhead and indirect costs
- Construction costs
- Buying computer hardware unless library is CIPA compliant
- Hiring “entertainment” for a program that is not educational in nature (check with LSTA Coordinator)
- Give away 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

AWARD LETTER & REQUIRED DOCUMENTS

The Nevada State Library and Archives must receive all required signature forms with original signature in order to activate each grant. Forms that require signature or completion include:

Notification of Grant-in-Aid form
Certification Regarding Debarment...
LSTA Categories

Federal Assurances – Non-construction programs
Internet Safety Certification
Single Audit Act requirements

REQUESTING FUNDS

All grant payments are done on a reimbursement basis. The Reimbursement Request form is to be used for all reimbursement requests for expenses incurred for the project. Documentation for the reimbursement may be legible copies of the vendor invoice(s), a complete LSTA Invoice summary form, or a list of invoices/expenses with the same information as the LSTA Invoice summary form. The invoice, form or list must include clearly list the vendor name, the dates, quantity, unit cost and an accurate description of the goods or services provided.

All program costs must be requested in the same fiscal year in which the costs were incurred to meet state regulations.

LSTA Reimbursement Request - Required for all sub-grants- must be signed by the sub-grant administrator and the fiscal agent. Only original signatures can be accepted. All completed Request forms, including all attachments, must be received by the Nevada State Library and Archives no later than the grant reimbursement closeout date unless a project extension has been approved by the NSLA. If it is determined that information is missing from the Request form during the review, the form may be returned in its entirety, along with a letter that identifies what additional information is needed.

When complete information is received with the Request, the Nevada State Library and Archives can authorize payment promptly. 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.

Source Documents - Required - Legible copy of each vendor invoice which documents that the transaction occurred within the sub-grant period will be necessary for reimbursement. Invoices must be dated and include the quantity and unit cost, and accurate descriptions of goods and/or services provided. Packing slips including the above information will be acceptable when the vendor does not provide an invoice.

LSTA Timekeeping Report Form is required for individuals who are carried on the library's regular payroll. Overtime rates paid by the sub-grantee are not eligible for reimbursement. LSTA Timekeeping Reports must be used for staff wages when:

- 1) the employee is on the library's payroll or is with a contracted employment agency;
- 2) the functions supplement, not supplant, activities normally carried out by the library;
- 3) the wage is appropriate and reasonable for the LSTA activity; and
- 4) the functions are allowed under the LSTA program guidelines.

The Nevada State Library and Archives LSTA Timekeeping Report form should be used for every LSTA-funded employee. An official record of employee timekeeping generated by the local entity may also be used – check with the LSTA Coordinator. 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 employee and the supervisor must sign and date all time sheet submitted to the Nevada State Library and Archives for reimbursement.

LSTA Employment Certification Form: At the end of each six months of work activity, the supervisor of the federally funded employee must complete the certification form. This verifies the employee has engaged in only grant related activities when charged to federal funds in the previous six months.

PROJECT AND BUDGET REVISIONS

No matter how carefully a project is planned, sometimes things do not progress as hoped. The LSTA Coordinator has had experience with a variety of problems that can arise in grant projects. The key is to contact the Coordinator as soon as possible and BEFORE you make any decisions or obligations. An adjustment can be made in almost every circumstance. Revisions to a project may be request for several reasons and might include:

- Actual costs differ from amounts originally budgeted;
- Key personnel have changed;
- Circumstances with a partner organization have changed; or
- 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.

Major Budgetary Revisions occur when a single change, or the total of a number of changes, exceeds ten percent (10%) of the amount of the sub-grant award. 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 Project Revision:

A project revision is not required if one or more of the adjustments to the previously approved activities are ten percent or less of the sub-grant award budget, and/or the scope and specific objectives of the project do not change.

Procedure to request a Project Revision:

To request approval, the sub-grantee must submit a request on letterhead as soon as the change is known. Obtain prior written approval from the Nevada State Library and Archives before implementing a project revision. If a project revision is carried out before receiving approval from the NSLA, there is a risk that the modified expenditures will need to be covered by local funds.

The memo must include the explanation of the proposed revision and justification should be included. Attach the following documentation to the memo:

- ✓ A revised abstract that reflects the adjustments to the project;
- ✓ Revised sections of the project Narrative, if/when applicable;
- ✓ All Project Objectives, Activities, and Budgets that change because of the revision; and
- ✓ A revised Summary Budget.

PUBLICITY & COPYRIGHTS

Publicity ‘gets the word out’ about the project and its activities. It’s great for the project and your institution 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 and Archives in announcements, printed materials and at the project public events. Sample materials, downloadable logos and wording are from the IMLS Press Kit – you may find these items at the IMLS website at: <http://www.ims.gov/recipients/communication.shtm>

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).

REPORTS

During the grant year, the Nevada State Library and Archives will send forms for reporting project progress to sub-grantees. These reports request status of the grant. This information is required for federal and state reporting.

- ✓ Quarterly Fiscal Reports: This periodic report of expenditures will be sent to the sub-grantee after the first reimbursement request has been submitted. The due date is included on the information sent.
- ✓ Six Month Progress Report: This report is due in January after the start of the project. Projects should start no later than July 1, 2009 and be completed by June 30, 2010. This report is sent out in December and is due the third week of January. The specific due date is on the form.
- ✓ Final Reports: This report will be due October 1, 2010. The LSTA Coordinator will send forms for final narrative and evaluation reports to all sub-grantees. The sub-grantee’s 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 included. Final reports must include statistics on the number of people served by the project. Failure to submit a final narrative report will result in disqualification for future awards. A Final Expenditure Report will be sent to each sub-grantee after the final payment has been made by the Nevada State Library and Archives. This report confirms the total amount expended on the sub-grantee’s project. LSTA site visits may be conducted by the Nevada State Library and Archives on a random basis. A site visit report will be completed by a State Library representative.

EQUIPMENT REQUIREMENTS

ALL equipment (see **Glossary**) 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 NSLA. 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.

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

Procedures depend on the fair market value of the item. **Fair market value** is the estimated amount (appraisal value) which could be received from a neutral party in an open market at a point in time. It is the price for which the equipment could be sold in an arms-length transaction between unrelated parties.

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 and Archives as the administrative agency for the LSTA sub-grant. All disposition of this equipment must have prior written approval from the NSLA.

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.

REQUIREMENTS FOR RECORDS 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 the federal OMB circular A-87, 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 \$300,000 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 2012.

The following documents are recommended for retention:

- ✓ Original grant application
- ✓ NSLA 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

Nevada State Library and Archives

LSTA Sub-grant Program

Glossary

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: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>)

Catalog of Federal Domestic Assistance Number - CFDA# - 45.310.
(See: <http://www.cfda.gov/public/viewprog.asp?progid=741>)

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.

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.

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 - Fee paid to a speaker or performer for a program.

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.

LSTA - Library Services and Technology Act; major federal grant program for libraries authorized under Public Law 104-208 and administered by the Institute of Museum and Library Services (www.ims.gov)

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.

Outputs - Products and services your project provides.

Outcome - The benefit your project has on people: changes in their skills, attitude, knowledge, 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.

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

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

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.

Nevada State Library and Archives Contact Information

All reports, documents and written correspondence should be mailed to:

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

For questions, please contact LSTA Team member:

Diane Baker	(775) 684-3407
Karen Starr	(775) 684-3424
NSLA toll free	(800) 922-2880
NSLA fax	(775) 684-3311

dbaker@nevadaculture.org
kstarr@nevadaculture.org