

CHAPTER 3-000 FINANCIAL ADMINISTRATION

3-001 Accounting Standards: The expenditures of all CSBG funds must be accounted for in accordance with generally accepted accounting principles and as stated in 481 NAC 2-010.

3-002 Availability of Information:

3-002.01 Access to Information and Documents: Eligible entities and contractors must provide access to any books, documents, papers or records that duly authorized representatives of the Department of Health and Human Services, the Secretary of U.S. Health and Human Services, and the State Auditor determine are pertinent to an approved project plan. Eligible entities must comply with the Privacy Act of 1974, 5 U.S.C. 552a.

3-002.02 Restrictions: The Department must not place restrictions on an eligible entity, nor must an eligible entity establish restrictions which limit public access to the eligible entity's records or to the records of its contractors, except when the records must remain confidential for any of the following reasons:

1. To prevent a clearly unwarranted invasion of personal privacy;
2. To comply with an Executive Order or statute which specifically requires the records to be kept secret;
3. To protect commercial or financial information which was obtained from a person or a firm on a privileged or confidential basis;
4. To protect information which can be improperly exploited for personal gains;
5. To comply with the Health Insurance Portability and Accountability Act of 1996;
6. To protect the confidentiality of individual program participant information; or
7. To protect the confidentiality of employee personnel records.

3-003 Bonding: Eligible entities must maintain adequate liability insurance, including employee malfeasance insurance, to cover the programs funded by CSBG.

3-004 Carry Over of Unspent Funds: Eligible entities may carry over up to 20 percent of the CSBG funds awarded during a year. Upon the provision of adequate justification, the Department may allow a larger amount to be carried over. Eligible entities must annually submit a written explanation of any funds carried over.

3-005 Limitations on Use of Funds:

3-005.01 Purchase or Improvement of Land or Buildings: Grants must not be used for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization or other energy-related home repairs) of any building or other facility. The Department may request a waiver from the Secretary for the purchase of land or construction.

3-005.02 Political Activities: Programs must not use CSBG program funds, the provision of services, or the employment or assignment of personnel in a manner supporting or resulting in the identification of the programs with:

1. Any partisan or nonpartisan political activity or any political activity associated with a candidate or contending faction or group in an election for public or party office;
2. Any activity to provide voters or prospective voters with transportation to the polls or similar assistance in connection with any elections; or
3. Any voter registration activity.

3-005.03 Allowable Costs: The provisions of OMB Circular A-122, or its successors, determine what costs are allowable or prohibited in the use of federal funds. Where federal exceptions for block grant funds exist, the appropriate State of Nebraska rules apply.