



Required Expenditure Documentation for Contractors and Subrecipients

Nebraska Children requires the following documentation to be submitted by each contractor or subrecipient that is on a monthly reimbursement-based system regardless of funding source or funding source requirements. Additional documentation may be requested above and beyond the documentation listed below and will be dependent upon the specific requirements of each funding source.

Nebraska Children will only reimburse contractors and subrecipients for their actual, allowable, reasonable, and allocable costs. Their expenses must be in line with their approved budget and budget justification.

These three items are required of ALL contractors and subrecipients on a monthly basis:

- 1. Invoice (signed and dated)**
- 2. Monthly expenditure report**
- 3. Detailed general ledger**

Depending on the Nebraska Children initiative, the level of expenditure documentation listed below may be required to be submitted every month, while other initiatives may require that the contractor or subrecipient keep this level of documentation and then internal staff will conduct periodic audits throughout the contract cycle.

Direct Personnel

Contractor or subrecipient must maintain documentation of time and effort/performance and accountability reporting, related to the program activities performed by personnel funded by multiple sources. Any personnel who are less than full time must have a breakdown of their hours (i.e. a timesheet, submitted for reimbursement).

Wages

- ✓ Timesheets of all staff being charged to Nebraska Children funds that are not 100% funded by Nebraska Children funds
- ✓ Payroll summary

Benefits & Payroll Taxes

- ✓ Cost allocation plan or a one-time explanation must be submitted describing how payroll and fringe benefits are divided and charged to Nebraska Children funds for each staff person that is not funded at 100%.

Direct Expenses

Office Operation Expenses

- ✓ Itemized invoices and receipts
 - Examples include phone and Internet statements, rent, insurance, software licensing, equipment leases, etc.
 - These kind of expenses would need a cost-allocation plan
 - Expenses that are covered by an administrative rate cannot also be covered in this category

Travel

- ✓ Itemized meal receipts (for actual meal costs – per diem not accepted)
 - Tips are allowed and will only be reimbursed up to 20% of meal cost
 - Credit card receipts without itemization will **not** be accepted
 - No alcohol purchases allowed
- ✓ Itemized lodging receipts
- ✓ Airfare receipts
 - Baggage fee receipt for up to one bag
 - Seat upgrade fee is **not** a reimbursable expense
- ✓ Mileage – using personal vehicle
 - Beginning and ending addresses (street address, city, state, zip)
 - Purpose of travel
 - Total miles traveled
 - Rate per hour (must not exceed federal mileage rate)
- ✓ Vehicle rental receipts
- ✓ Fuel purchase receipts
 - Fuel purchases for a rental vehicle is an allowable expense
 - Fuel purchases for personal vehicle use is **not** a reimbursable expense
 - Mileage is a reimbursable expense for personal vehicle use (see above)
- ✓ Parking receipts
- ✓ Public transportation receipts (e.g. Uber, Lyft, tram ride, etc.)

Equipment

- ✓ Itemized receipts (purchase orders not acceptable)
 - Nonexpendable equipment is tangible property having a useful life of more than 2 years and an acquisition cost of \$5,000 or more per unit.
 - Expendable items should be reported in the “Supplies” category

Supplies

- ✓ Itemized receipts (purchase orders not acceptable)
 - Examples include consumable supplies and materials (paper, pens, name badges, table tents, etc.)

Training & Outreach

- ✓ Itemized receipts and/or detailed invoices (purchase orders not acceptable)
 - Examples include registration fees, website development, marketing expenses, training materials, meeting expenses, etc.)
- ✓ Agenda for trainings attended
- ✓ Sign-in sheet for trainings attended
- ✓ Certification of completion (if applicable) for trainings attended

Contract/Consulting

- ✓ Copy of executed contract/agreement
- ✓ Itemized receipts and/or detailed invoices

Other Expenses

- ✓ Itemized receipts and/or detailed invoices

Administrative Expenses or Indirect Fees

Administrative Expenses

- ✓ Allowed on Contracts
- ✓ Allowable to ensure outcomes are achieved and shall not exceed amount approved by Nebraska Children. Administrative expenses must be listed on general ledger
- ✓ Any line items that are already listed in other budget categories cannot also be claimed in the administrative expense category
- ✓ Limited to 10% of direct costs

Indirect Fees

- ✓ Only allowed on Sub-Recipient Agreements (i.e., subaward)
- ✓ Not allowed on Contracts
- ✓ Limited to 10% of direct costs