



Required Expenditure Documentation **for Contractors and Subrecipients**

Nebraska Children requires the following documentation to be submitted in accordance with the Contract Term and the invoice reporting requirements within the active agreement (Contract or Subrecipient Agreement) by each contractor or subrecipient that is on a reimbursement-based award regardless of funding source or funding source requirements. The required documentation is considered part of the invoice and shall be submitted no later than the deadline indicated in the contract/subrecipient agreement reporting requirements. Failure to submit the invoice and required supporting documentation by the due dates indicated in the active agreement may jeopardize Nebraska Children’s ability to process and/or reimburse the submitted invoice. Please note: 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 that fall within the Contract Term. Expenses must be in line with the approved budget and budget justification.

These four items are required of ALL contractors and subrecipients on reimbursement-based agreements:

- 1. Invoice (signed and dated)**
- 2. Expenditure report**
- 3. Detailed General Ledger**
- 4. Supporting documentation that connects directly to costs in the submitted General Ledger**

Nebraska Children has numerous funding sources (federal, state, local, private, etc.) that are utilized to support your organization in completing identified services and/or activities. As a result, the level of expenditure documentation required as part of your agreement is dependent on the requirements of the funding source, and the requirements do vary. Furthermore, the funding source requirements may also outline the level of audits that are required. Depending on the funding requirements your organization may be required to participate in an audit which could be:

- Conducted by Nebraska Children staff member(s).
- Conducted by a partnering auditing firm completing an audit for Nebraska Children.
- Conducted by a State or Federal government.
- Conducted by a private funder.

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. Ensure the Contract received is reviewed to verify the specific needs.

When possible, all source documentation needs to align with the detailed general ledger detail statement that supports actual expenses and follows the statement’s chronological order. If that’s not possible, all related expenses for the month should be highlighted, color-coded, and clearly labeled so that expenses are easily identifiable when going through the review process.

All receipts require a payment confirmation that shows the date of purchase, the vendor it was purchased from, vendor contact information, the amount of purchase, and an itemized list of what was purchased. Receipts cannot have changes made to them after the purchase is complete. If there is a change or revision to a receipt, a new receipt will need to be provided to the Contractor by the vendor.

Requests for reimbursement must match the receipts to the penny (do not round up or down) or they will not be reimbursed.

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 whose time is not 100% funded by this contract must provide a breakdown of their hours via an agency-approved timesheet.

Wages: All staff being charged to Nebraska Children funds or serving as Match funds need to have the following provided to support the reimbursement request:	
Documentation Required:	<ol style="list-style-type: none"> 1. Payroll Summary detailing # of hours spent on Contract or Subrecipient Agreement tasks. 2. Timesheets for each position showing Contract or Subrecipient Agreement work. 3. Payroll included in the general ledger.

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 funded by the Contract or Subrecipient Agreement. The following is required to be submitted:	
Documentation Required:	<ol style="list-style-type: none"> 1. Payroll Summary. 2. Benefits and Payroll Taxes included in the general ledger.

Direct Expenses

<p>Office Operations: Nebraska Children can ONLY reimburse for actual costs for the term of the Contract, which may require certain costs to be prorated. Expenses that are covered by an administrative rate <u>cannot</u> also be covered within Office Operations.</p>	
<p>Documentation Required:</p>	<p>Office Operation Expenses: Costs that relate directly to day-to-day business activities, which could include but are not limited to office rent, postage, software licensing, utilities, equipment leases, insurance, etc.</p> <p>Please Note: Subscriptions or Annual Licensing costs (Ex. Zoom, Microsoft Office, etc.) will need to be pro-rated to the amount that falls within the term of the Contract.</p> <ol style="list-style-type: none"> 1. Itemized invoice AND receipt. 2. Adequate justification to explain pro-rated costs.

<p>Travel: Nebraska Children can ONLY reimburse for actual costs.</p> <p>*Nebraska Children will not reimburse ‘per diems’ or travel stipends paid to the traveling employee.</p> <p>Nebraska Children reserves the right to reimburse the Contractor up to 100% of the approved GSA rate for the travel destination city should Nebraska Children determine that the meal and/or lodging expense is not reasonable and exceeds the approved GSA rate the full amount may not be reimbursed.</p> <p>Current GSA Rates for Meals, Lodging, and Mileage can be found at https://www.gsa.gov/travel-resources</p> <p>*Please Note: In the event the organization requesting reimbursement has approved and fully adopted the per diem policy, reimbursement of per diem at the current federal rate may be allowed. A copy of the approved per diem policy must be shared with NCFE from the organization to support reimbursement request(s).</p>	
<p>Documentation Required:</p>	<p>Meal Expenses: Should be considered reasonable for the travel destination city. NO alcohol purchase allowed.</p> <p>Please Note: If attending a training event with a registration fee that includes breakfast, lunch, or incidentals/snacks, an additional reimbursement request for breakfast, lunch or snacks will not be accepted.</p> <ol style="list-style-type: none"> 1. Itemized meal receipts (for actual meal costs): <ol style="list-style-type: none"> a. Tips are allowed and will only be reimbursed up to 20% of the meal cost. b. Credit card receipts without itemization of items purchased

	CANNOT be accepted.
<p>Guidance for Meals requested for reimbursement:</p> <ul style="list-style-type: none"> ✓ Meals during same-day travel may be reimbursed based on the following: <ul style="list-style-type: none"> ○ Breakfast: When the individual leaves before 6:30 AM or 1.5 hours before the individual's shift is to begin, whichever is earlier. ○ Lunch: Noon meals for one-day travel are not reimbursable. ○ Dinner: When the individual has to travel after 7:00 PM or 2 hours after their shift ends, whichever is later. ✓ Meals during overnight travel may be reimbursed based on the following: <ul style="list-style-type: none"> ○ Breakfast: When the individual leaves before 6:30 AM or 1.5 hours before the individual's shift is to begin, whichever is earlier. Days included in the overnight trip, including the day of return breakfast may be reimbursable. ○ Lunch: When the individual leaves for travel at or before 11:00 A.M. or returns from overnight travel after 2:00 P.M., days included in the overnight trip, including the day of return lunch may be reimbursed. ○ Dinner: When the individual returns from overnight travel at or after 7:00 P.M., the evening meal is reimbursed. For days included in the overnight trip, including the day of return, the meal may be reimbursed. 	
<p>Documentation Required:</p>	<p>Lodging: Should be considered reasonable for the travel destination city.</p> <p>Please Note: Additional costs added to the lodging bill are not a reimbursable expense (i.e. movie rental, laundry, room damages, etc.)</p> <ol style="list-style-type: none"> 1. Itemized lodging receipts (for actual lodging costs).
<p>Documentation Required:</p>	<p>Air Travel: Should be considered reasonable for the travel destination city.</p> <p>Please Note: Additional costs incurred in-flight are not a reimbursable expense (i.e. Wi-Fi, snacks, drinks, movies/entertainment, etc.).</p> <ol style="list-style-type: none"> 1. Airfare receipt (for actual airfare cost) for an economy seat. <ol style="list-style-type: none"> a. Seat upgrade fee will not be reimbursed. 2. Baggage fee receipt for <u>one</u> bag. <ol style="list-style-type: none"> a. Oversized bag fees will not be reimbursed.
<p>Documentation Required:</p>	<p>Mileage: Current GSA mileage rate is required to be used to reimburse the use of a personal car to perform the travel approved in the agreement.</p> <p>Please Note: Fuel purchase for a personal vehicle is not a reimbursable expense.</p> <ol style="list-style-type: none"> 1. Beginning and ending addresses of travel. <ol style="list-style-type: none"> a. Street Address, city, state, and zip code. 2. Purpose of travel. 3. Total miles traveled. 4. Rate per mile, which cannot exceed the GSA mileage rate.

<p>Documentation Required:</p>	<p>Vehicle Rental & Fuel Purchase: Should be considered reasonable for the travel destination city.</p> <ol style="list-style-type: none"> 1. Itemized vehicle receipts (for actual rental costs). 2. Fuel purchases for rental vehicles are an allowable expense.
<p>Documentation Required:</p>	<p>Parking & Public Transportation:</p> <p>Parking: Should be during the travel time that is required to go to and from the event and conduct the work event.</p> <ol style="list-style-type: none"> 1. Parking receipts (not able to pay for any parking tickets). <p>Public Transportation (e.g. Uber, Lyft, tram ride, shuttle, bus, etc.): Transportation expenses should be related to activities outlined and approved in the agreed upon Scope of Services.</p> <p>Please Note: Expenses incurred as part of leisure activities amid business travel are not reimbursable.</p> <ol style="list-style-type: none"> 1. Transportation receipts. <ol style="list-style-type: none"> a. Tips are allowed and will only be reimbursed up to 20% of transportation cost.

<p>Equipment: Nebraska Children can ONLY reimburse for actual costs.</p>	
<p>Documentation Required:</p>	<p>Equipment Purchase: Nonexpendable equipment is a tangible property having a useful life of more than 2 years and an acquisition cost of \$5,000 or more per unit.</p> <p>Please Note: Expendable items should be reported in the “Supplies” category.</p> <ol style="list-style-type: none"> 3. Itemized invoice AND receipt (purchase orders not acceptable). 4. Delivery or Installation confirmation (may be dependent on the type of equipment if this is applicable).

<p>Supplies: Nebraska Children can ONLY reimburse for actual costs.</p>	
<p>Documentation Required:</p>	<p>Supplies Purchase: Examples of supplies include: consumable supplies and materials (paper, pens, name badges, table tents, etc.).</p> <p>Please Note: Proof of Delivery is required for <u>ALL</u> online orders of supplies.</p> <ol style="list-style-type: none"> 1. Itemized receipt (purchase orders not acceptable) 2. Invoice and/or Delivery confirmation

Training & Outreach: Nebraska Children can ONLY reimburse for actual costs.

Training: Examples of training costs include: registration fees, training materials, meeting expenses, etc.

1. Itemized receipts AND Detailed invoices (purchase orders not acceptable), which need to include:
 - a. Title of Training; and,
 - b. Date of Training.
2. If applicable:
 - a. Agenda for training attended.
 - b. Sign-in Sheet for training hosted.
 - c. Certificate of Completing for all training(s) attended.

Training Materials:

3. Itemized receipts AND Detailed invoices (purchase orders not acceptable), which need to include:
 - a. Proof of delivery for any online orders.

Meetings:

4. Itemized receipts AND Detailed invoices (Food may not be allowed based on funding source).
5. General Ledger.

Outreach: Examples of outreach costs include Marketing and/or Website Development.

6. Itemized receipts AND Detailed Invoices.
7. General Ledger.

Contract/Consulting (Trainers, Facilitators, Presenters, etc.): Nebraska Children can ONLY reimburse for actual costs.

Please Note: If you are Contracting with another entity that will be providing Support Services please see the ‘Other Expense’ it outlines the documentation required to be submitted to justify reimbursement requests. *

Documentation Required:

1. Itemized meal receipts and/or detailed Invoices that include:
 - a. Name;
 - b. Dates of Services;
 - c. Listing of Services provided;
 - d. Hourly rate or fee; and,
 - e. Total Amount requested for payment.
2. Copy of signed Contract/Agreement, made available upon request.
3. If applicable, proof of services/training i.e., Flyer, Sign-in sheet
4. General Ledger.

<p>Other Expenses: Nebraska Children can ONLY reimburse for actual costs. (Only budget for what the scope of work allows, not all categories below may be allowable with your funding source)</p>	
<p>Documentation Required:</p>	<ol style="list-style-type: none"> 1. Itemized receipts AND Detailed Invoices (for actual costs): <ol style="list-style-type: none"> a. Tips are allowed and will only be reimbursed up to 20% of the meal cost. b. Credit card receipts without itemization of items purchased CANNOT be accepted. <p>Stipends/Incentives: Can be utilized with participants who have provided input in surveys, as part of planning sessions, attending training, etc.</p> <p>Please Note: Paying participants for their time through stipends is the preferred method.</p> <ol style="list-style-type: none"> 2. Itemized Invoices that include: <ol style="list-style-type: none"> a. Name; b. Date of participation; c. Reason for stipend/incentive; d. Rate of Stipend or Incentive provided (e.g., hourly rate or flat fee); and, e. Total amount provided. 3. General Ledger.
<p>Documentation Required:</p>	<p>Gift Cards: Use of gift cards MUST be pre-approved by Nebraska Children and a gift card amount may not exceed \$30.00. Special permission is required for anything above \$30.00.</p> <p>Please Note: Gift card(s) may not be used in place of a paycheck.</p> <ol style="list-style-type: none"> 4. Gift Card Log must include: <ol style="list-style-type: none"> a. Date the gift card was purchased; b. Purpose for compensation with gift card; c. Date the gift card was provided to the participant; and, d. Name of participant. <p>*Support Services or Asset Purchases: Financial support for urgent community needs that may include but are not limited to food insecurity; homelessness; poverty; access to education; etc.</p> <p>Please Note: Support Services and Asset Purchases are not allowed by all funding sources. Please verify Support Service and/or Asset Purchase costs are an allowable reimbursement as per the scope of work and approved budget.</p> <p>Protection of Personal Identifying Information: Please keep to a minimum and/or refrain from attaching personal identifying information to the request for reimbursement supporting documentation. For example, the following should NOT be included: a copy of W-9; Driver's License/Government Identification; Social Security Card; Bank Account information; Medical records, Criminal History/Legal</p>

	<p>records, etc. If this information is part of the request reimbursement packet NCCF requests, for it to be redacted prior to submission.</p> <p>The itemized documentation shall include:</p> <ul style="list-style-type: none"> • Name or Initials of the individual receiving the Support Services (will need to match the General Ledger submitted); • Name of the Payee/Vendor receiving funds; • Amount paid; • Date of payment; and, • Item /Service description. <p>This information can be shown on an Intake form, Application, and/or Program Expense Cover Sheet.</p> <p>5. A variety of documentation (Detailed Invoice, Itemized Receipt, Copy of Bill and corresponding Check Stub, General Ledger, etc.) is required to adequately document the request for reimbursement for Support Services.</p> <p>Below is a listing of common documentation that is required, and additional documentation may be requested to assist in the justification of reimbursement requests. The documentation provided is required to match the line-item amount in the submitted General Ledger.</p> <p>a. Housing/Rent:</p> <ul style="list-style-type: none"> i. Check Stub, and, ii. Copy of Lease Agreement or iii. Attestation from Landlord to include tenet's name and amount of rent owed. <p>Please Note: The rental/housing expenses requested are only allowable if they did NOT qualify for the Emergency Rental Assistance Program.</p> <p>b. Utility:</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. <p>c. Car Repairs, bus ticket, Uber/Lyft costs, groceries, clothing, etc.:</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. ii. Detailed receipts <p>d. Parent Expense:</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. ii. Detailed receipts <p>e. Mental Health Services:</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. <p>f. Gas gift card: Please follow the guidance listed above for Gift Cards.</p> <p>g. Education/Training - Registration/Tuition costs:</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. ii. Detailed receipts <p>h. Asset Purchases: (Vehicles, Housing, Credit Building, etc.)</p> <ul style="list-style-type: none"> i. Copy of Bill/Invoice and corresponding Check Stub. ii. Detailed receipts
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Administrative Expenses or Indirect Fees

Contractor or Subrecipient CANNOT duplicate requests in this the Administrative Expenses and/ or Indirect Fees that have been requested in other budget categories.

<i>Administrative Expenses and/or Indirect Fees:</i> Limited to 10% of the total Direct Costs.	
<i>Documentation Required:</i>	<p><i>Administrative Expenses:</i> Allowed to ensure outcomes are achieved and shall not exceed the approved amount by Nebraska Children.</p> <ol style="list-style-type: none"> 1. Administrative Expenses included in the general ledger. <p><i>Indirect Fees:</i> ONLY allowed on Sub-Recipient Agreements (i.e., subaward), and not allowable on Contracts.</p> <ol style="list-style-type: none"> 2. Indirect Fees included in the general ledger.