

## Frequently Asked Questions about Budgets

### Q: How do we report our expenditures?

A: At six and 12 month intervals you will need to fill out the Detailed Budget Expenditure Expense form. Use your budget form that you submitted at the beginning of the project to guide reporting. The six and 12 month reports must reflect year to date expenditures. You will also need to submit documentation of spending with your expenditure report form. We do not need every receipt or invoice that you are documenting and retaining. What we do need is a detailed accounting ledger generated by your fiscal agent. All reporting should be submitted to the Nebraska Children office at 215 Centennial Mall South, Suite 200, Lincoln, NE 68508 to the attention of Jamie Anthony or via email to [janthony@nebraskachildren.org](mailto:janthony@nebraskachildren.org)

### Q: Can we modify our budget?

A: Yes, a budget modification can be requested by the Grantee during any period of the grant/contract period. Note: We (Nebraska Children) will ask/inform Grantees about a budget modification request on your 6 month reporting reminders that come via email.

Instructions for a budget modification request are as follows:

- If there are any changes on the approved budget form that exceed 15% of any line item, you will need to submit a formal budget modification request. Budget modification requests should briefly explain why the modification is needed and how the changes relate to the original Scope of Work. Please include an updated budget form. A new budget justification is not needed.

### Q: What if we do not spend all the funds awarded to us in the contract/grant period timeframe?

A: Nurturing Healthy Behaviors (NHB) funds must be fully expended and no carryover is allowed. Funds allocated from the Buffett Early Childhood Fund (BECF) can be carried over if not fully expended. Requests for a carryover of funds should follow the instructions below.

Instructions for a carryover request are as follows:

- Requests must be submitted no later than June 30th. Approved carryover funds must support activities that relate to the existing and approved Scope of Work. Requests for carryover should be submitted in writing via email and include the following:
  1. Why funds were not expended at the expected rate during the reporting period,
  2. The date when the funds are expected to be fully expended, and
  3. An estimate of the total amount to be carried over.

- After all of the final accounting is completed, a budget form and budget justification will need to be completed showing how the carryover funds will be spent. The carryover budget form and justification must be submitted with the budget form and justification for the new funds, meaning you will have four documents to submit for the new funding cycle.
- A handy flow chart detailing the steps for carryover can be found at:  
[http://rootedinrelationships.org/file\\_download/inline/041623f7-a4c0-45e5-8d88-955834d42564](http://rootedinrelationships.org/file_download/inline/041623f7-a4c0-45e5-8d88-955834d42564)

**Q: Are there any special requirements of the different funding sources?**

**A:** Only BECF funds may be used for purposes of providing food and/or beverages during trainings or meetings. All other allowable expenditures can be applied to the funding source per your approved budget designation (NHB or BECF). NHB funds should be expended first to accommodate time constraints of this funding source. Please spread each of the funding sources across multiple categories; do not put all NHB funds in any single line item.

**Q: Who do I submit my budget modification or carryover request to?**

**A:** Budget modification and carryover requests should be e-mailed to Jamie Anthony at [janthony@nebraskachildren.org](mailto:janthony@nebraskachildren.org) or sent via postal mail Attn: Jamie Anthony, Nebraska Children and Families Foundation, 215 Centennial Mall S, Ste 200, Lincoln, NE 68508. Please copy your Rooted in Relationships Coordinator at Nebraska Children if the request is sent via email. Jamie will work with your Rooted in Relationships Coordinator to receive approval and process your request.

**Q: How much information do I put on the budget form and budget justification?**

**A:** We expect that there will be a lot more information on the budget justification, with the categories mostly consolidated onto the budget form. If amounts are not clear on the table on the justification form, then they can be explained below.

## Budget Justification Form

### Supplies

Item	Rate	TOTAL	Total BECF	Total NHB
Community Outreach supplies	\$xxx	\$xxx	\$xxx	
Parenting Class give-a-ways	\$xx x 12 classes	\$xx	\$xxx	
Materials for Parenting Classes	\$xxx	\$xxx		\$xxx
Copies for coaches	.xx/copy x 100 x 3 coaches	\$xx	\$xx	
Copies for meetings	.xx/copy x xxx copies	\$xx	\$xx	
Supplies for training activities	\$xx/participant	\$xx	\$xx	
Supplies for provider collab meetings	\$xx/meeting x 8 meetings	\$xxx		\$xxx
<b>TOTAL</b>		<b>\$xxxx</b>	<b>\$xxxx</b>	<b>\$xxxx</b>

When you transfer this information to the Budget Form you can simplify your line items from the left into just one (or more, depends on what makes sense to you) line. This will reduce the need to do as many budget modifications later.

*Instructions:* Include the funds for the purchase of consumable supplies and materials that do not fit the definition of "Equipment". List any single item costing \$1,000 or more. Applicants should provide the

## Budget Form

Supplies:					
Supplies for Pyramid Implementation	\$xxx	\$x	\$xx	\$	-
Supplies for Systems Work	\$xxx	\$x	\$xx	\$	-
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -