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| **This project is 100% federally funded through a subaward from Nebraska DHHS to Nebraska Children and Families Foundation using the Preschool Development Grant.** |

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| WAGES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Direct Personnel | Any personnel must submit time sheets monthly.  NOTE: Any employee not covered by 100% PDG funds would need a payroll summary detailing # of hrs spent on PDG work vs. # of hrs spent on non-PDG work | * Include payroll in the general ledger * Include payroll summary * Include Time Sheet showing ECCC work each month for personnel |
| BENEFITS & PAYROLL TAXES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Benefits and payroll taxes for direct personnel | Cost allocation plan or a one-time explanation must be submitted with the first month expenses, stating that these expenses are billed toward personnel benefits and payroll taxes, describing how payroll and fringe benefits are divided and charged to Nebraska Children C4K+ PDG funds for each staff person that is not funded at 100%. | * Payroll summary * General ledger line |
| OFFICE OPERATION EXPENSES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Insurance (Workers’ Comp, Liability, etc.) | Expenses that are covered by an administrative rate CANNOT also be covered in this category. | * Proof of paid invoice, bill, or itemized receipts * General ledger line |
| Communications – telephone & internet |
| Rent |
| Software licensing |

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| TRAVEL | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Meals during travel | * Meal expenses incurred during travel shall be reimbursed on a per diem basis. The relevant federal per diem is applied to the destination city of your travel (GSA.gov) and is then reimbursed at 70% of the applicable rate. A form is available to assist in calculation and tracking. * Meals during same‐day travel may be reimbursed based on the following:   + Breakfast ‐ When an employee/contractor leaves before 6:30 A.M. or 1½ hours before the employee’s/contractor’s shift begins, whichever is earlier, the morning meal may be reimbursed.   + Lunch – Noon meals for one‐day travel are not reimbursable.   + Dinner – When an employee/contractor has to travel after 7:00 P.M. or 2 hours after their shift ends, whichever is later, the evening meal may be reimbursed. * Meals involved in overnight travel may be reimbursed based on the following:   + Breakfast – When an employee leaves before 6:30 A.M. or 1½ hours before the employee’s shift begins, whichever is earlier, the morning meal may be reimbursed. For days included in the overnight trip, including the day of return, breakfast is reimbursable.   + Lunch – When an employee leaves for travel at or before 11:00 A.M. or returns from overnight travel after 2:00 P.M., the noon meal is reimbursed. For days included in the overnight trip, the meal in reimbursed.   + Dinner – When an employee returns from overnight travel at or after 7:00 P.M., the evening meal is reimbursed. For days included in the overnight trip, the meal is reimbursed. | * Travel log including dates, purpose of travel, destination, per diem calculations * General ledger line |
| Lodging | * Cannot reimburse more than federal rate; in Nebraska, $96/night except for Omaha which is $110/night | * Itemized receipts * General ledger line |
| Air travel | * Baggage fees for ONE checked bag is reimbursable * Seat upgrade fee is NOT a reimbursable expense | * Airfare receipts * General ledger line |
| Mileage for personal vehicle | * Fuel purchase for a personal vehicle is NOT allowable * Must not exceed current federal mileage rate at time of travel   (2021: 56 cents/mile) | * Mileage log including date, complete beginning and ending addresses, purpose of travel, total miles traveled, and rate per mile * General ledger line |
| Vehicle rental |  | * Receipts * General ledger line |
| Fuel | * Fuel purchases for rental vehicle IS an allowable expense * Fuel purchases for using personal vehicle is NOT a reimbursable expense | * Receipts * General ledger line |
| Parking | * Parking is only reimbursable during the travel time for a scheduled work meeting during a travel day, the day before an event/meeting, and up to the day after (if air travel is required). * Payment will not be permissible for extended days that are not part of the planned work-related event/meeting. | * Receipts * General ledger line |
| Public transportation (e.g. Uber, Lyft, tram ride, etc.) |  | * Receipts * General ledger line |

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| EQUIPMENT | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Nonexpendable equipment | * Must be tangible property having a useful life of more than 2 years and an acquisition cost of $5,000 or more per unit * Anything expendable should be in the “Supplies” category * Purchase orders are NOT acceptable | * Itemized receipts * General ledger line |
| SUPPLIES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Consumable supplies and materials | * Relevant examples: paper, pens, name badges, table tents, incentives for providers such as books or other materials, Lakeshore educational materials, printer ink, * Purchase orders are NOT acceptable | * Itemized receipts * General ledger line |
| TRAINING & OUTREACH | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Training registration fees | * Training invoices need to contain the title of the training and the date the training was held | * Detailed invoices and/or itemized receipts * General ledger line * Agenda for trainings attended, if applicable * Sign-in sheet for trainings attended or other confirmation of enrollment, if applicable * Certification of completion for trainings attended, if applicable |
| Website development |  | * Detailed invoices or itemized receipts * General ledger line |
| Marketing expenses |  | * Detailed invoices or itemized receipts * General ledger line |
| Training materials | * Food CANNOT be included | * Itemized receipts * General ledger line |
| Meeting expenses | * Food CANNOT be included | * Detailed invoices or itemized receipts * General ledger line |
| Trainers, Facilitators, Presenters | * Invoices must include names, dates, services provided, hourly rate or fee, total amount | * Detailed invoice and/or itemized receipts * Proof of service/training ex: flyer, sign in sheet |
| CONTRACT/CONSULTING | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Contractor or Consultant |  | * Copy of executed contract/agreement * Itemized receipts and/or detailed invoices * General ledger line |
| Early Learning Scholarships | The invoice should name the provider, child (by name or code), date of payment, timeframe for tuition assistance, and amount paid per child. If you would like a template, please let your technical assistant know. | * Copy of provider agreement (the FIRST time the provider is reimbursed) * Detailed invoice * General ledger line |
| Contracts for minor modifications to a facility needed for the operations of program activities *(these should be pre-approved before incurring expenses and it is excluding capital improvements, purchasing of buildings, land, or vehicles)* | Invoices must include names, dates, services provided, hourly rate or fee and total amount.  Minor repairs and renovations should be pre-approved, this is not the funding source for making a purchase or improvement of land, buildings, vehicles, or doing new construction. | * Proof of paid Invoice * A narrative providing the necessity of facility modifications * If applicable, attach bids and reason for selection |
| OTHER EXPENSES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
|  | Talk with your technical assistant about whether or not an expense falls under another category if you are unsure. | * Itemized receipts and/or detailed invoices |
| ADMINISTRATIVE EXPENSES | | |
| Allowable Expenses | **Important Notes** | **Required Documentation** |
| Administrative fees | * Any line items listed in other budget categories CANNOT also be claimed in the administrative expense category * Limited to 10% of direct costs * Allowable to ensure outcomes are achieved and shall not exceed amount approved by Nebraska Children | * General ledger line |

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| ADDITIONAL NOTES…. |
| 1. All expenditures must follow 2 CFR § 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. PDG is a federal award. |
| 2. Requests for reimbursement must be submitted monthly. |
| 3. All tabs contained in the expenditure reporting spreadsheet must be submitted each month and actual expenditures need to be allocated and reported against the correct budget |
| 4. A general ledger detail statement must be submitted with each request for reimbursement and should align with the monthly expenditure report (showing only C4K+ expenses) and only include allowable expenses as approved by the contract, budget, and budget justification. |
| 5. When possible, all source documentation needs to align with the general ledger detail statement that support actual expenses and follows a 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. |
| 6. 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. |
| 7. Requests for reimbursement must match the receipts to the penny (do not round up or down) or they will not be reimbursed. |

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| **USING FEDERAL FUNDS TO PAY FOR FOOD** | |
| When costs of food or beverage are approved (under limited circumstances) and detailed within the approved budget, additional guidance applies as is found below. **Alcohol is never approved and should not be on any receipts/invoices. Additionally, gratuity should not exceed 20%. When in doubt, a written request should be submitted to C4K TA Specialist with the rationale prior to planning for the cost.** | |
| **Question** | **Answer** |
| **When a contractor is hosting a meeting, may the contractor use Federal grant funds to pay for food, beverages, or snacks?** | Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal fund.  When a contractor is hosting a meeting, the contractor should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks.  In addition, when planning a meeting, contractors may want to consider a location in which participants have easy access to food and beverages.  While these determinations will be made on a case-by-case basis, and there will be some circumstances where the cost would be permissible.  Contractors, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary. When in doubt, contractors should describe the specific situation in a written request to their federal project officer, pointing out why such cost should be considered reasonable and necessary and wait to receive approval to proceed. |
| **May Federal funds be used to pay for food and beverages during a reception or a “networking” session?** | In virtually all cases, using Federal funds to pay for food and beverages for receptions and “networking” sessions is not justified because participation in such activities is rarely necessary to achieve the purpose of the meeting or conference. |
| **May a contractor enter into a contract with a hotel under which Federal funds will be used to provide meals, snacks, and beverages as part of the cost for meeting rooms and other allowable conference-related costs?** | Federal funds may only be used for expenses that are reasonable and necessary.  In planning a conference or meeting and negotiating with vendors for meeting space and other relevant goods and services, contractors may only pay for allowable costs.  If a hotel vendor embeds food and beverage costs into a hotel contract for meeting space, the contractor should work with the hotel to have the food and beverage costs identified and “backed out” of the contract, and have the price they are paying for meeting space appropriately adjusted to reflect the fact that food and beverages are not being purchased.  The fact that food and beverages are embedded in a contract for meeting space does not mean that the food and beverages are being provided at no cost to the contractor. |
| **What if a hotel or other venue provides “complimentary” beverages (e.g., coffee, tea) and there is no charge to the contractor hosting the meeting?** | The contractor has an obligation, under these circumstances, to confirm that the beverages are truly complimentary and will not be reflected as a charge to the grant in another area.  For example, many hotels provide complimentary beverages to all guests who attend a meeting at their facility without reflecting the costs of those beverages in other items that their guests or, in this case, the contractor purchases.  As noted above, it would not be acceptable for a vendor to embed the cost of beverages in other costs, such as meeting space. |
| **May Administrative Expenses be used to pay for food and beverages**? | The cost of food and beverages, because they are easily associated with a specific cost objective, such as a Department fund, are properly treated as direct costs, rather than indirect costs.  As noted above, Federal funds cannot be used to pay for food and beverages unless doing so is reasonable and necessary. |
| **May a contractor use non-Federal resources (e.g., State or local resources) to pay for food or beverages at a meeting or conference that is being held to meet the goals and objectives of its fund?** | Contractors should follow their own policies and procedures and State and local law for using non-Federal resources to pay for food or beverages, including its policies and procedures for accepting gifts or in-kind contributions from third parties.  However, if non-Federal funds are used to pay for food at a contractor-sponsored meeting or conference, the contractor should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that Federal funds were not used to pay for the cost of the food or beverages.  Contractors should also be sure that any food and beverages provided with non-Federal funds are appropriate for the contractor's event, and do not detract from the event’s purpose. |
| **May contractors provide meeting participants with the option of paying for food and beverages (e.g., could a grantee have boxed lunches provided at cost for participants)?** | Yes.  Contractors may offer meeting participants the option of paying for food (such as lunch, breakfast, or snacks) and beverages, and arrange for these items to be available at the meeting. |
| **BUDGET MODIFICATIONS** | |
| You are permitted to reassign funds from one line item to another line item within the approved budget. If funds are reassigned between line items, prior approval from Nebraska Children is required for cumulative budget transfer requests for costs exceeding fifteen percent (15%) of the current total approved budget. Budget revision requests shall be submitted in writing to Nebraska Children. Nebraska Children will provide written notification of approval or disapproval of the request within thirty (30) days of its receipt. Please utilize the comments box on the expenditure report to explain changes that are under 15% of the total approved budget.  If you are in need of a budget modification form, please contact your TA. | |
| **HELPFUL TIPS** | |
| It is easier for processing, but not required, to send any Excel sheets in Excel format rather than converting them to a PDF. This ensures that staff can make sure final PDFs are formatted properly for ease of reading and that no relevant pages or tabs are missing.  Hand-written/typed notes or highlights to clarify expenses or draw attention to where it is necessary are acceptable and encouraged when a billing is particularly complex.  Please double-check the expenditure report’s “Total Approved Budget” columns on all tabs each month as it must align with your approved budget. If you are in need of a copy of your most recent Total Approved Budget, please contact your TA. | |