

# **MVP Series 2025**

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Use of Fees – Session #2



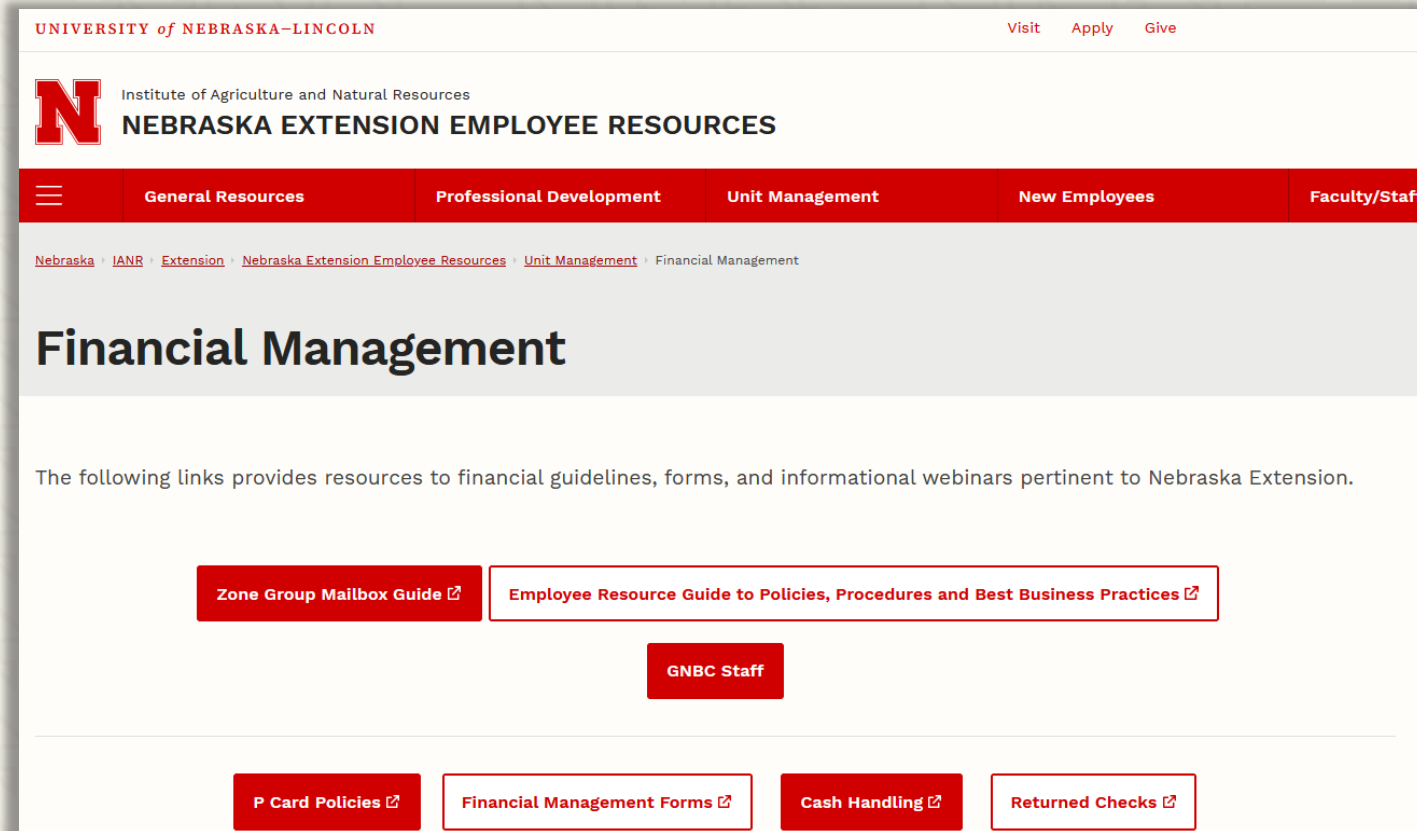
# Use of Fees

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- *Examples of how those have been used.*
- *How can we best leverage those?*
- *What is appropriate?*

# Financial Management Guide

## Employee Resource Guide (updated March 31, 2025)



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**N** Institute of Agriculture and Natural Resources  
**NEBRASKA EXTENSION EMPLOYEE RESOURCES**

General Resources Professional Development Unit Management New Employees Faculty/Staff

Nebraska > IANR > Extension > Nebraska Extension Employee Resources > Unit Management > Financial Management

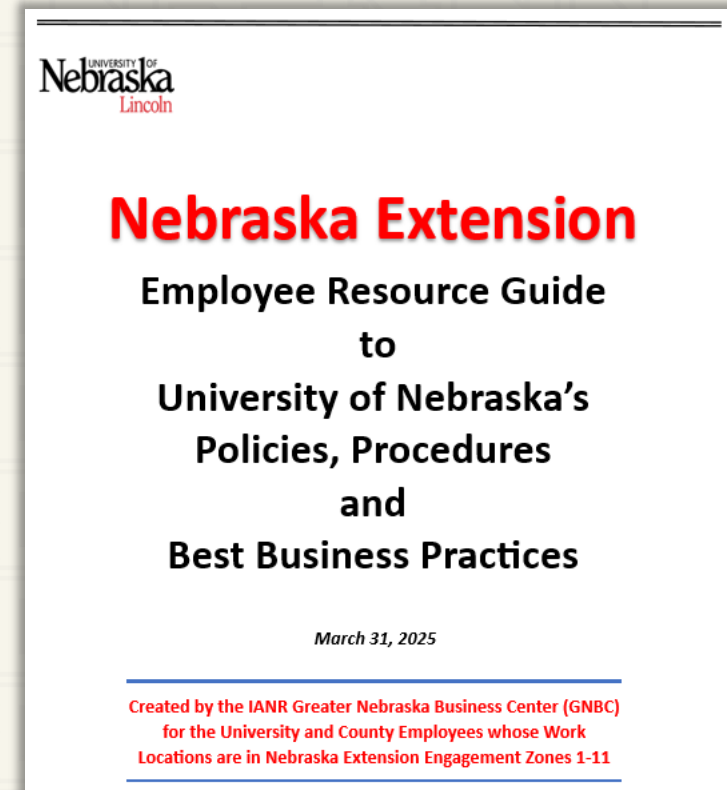
## Financial Management

The following links provides resources to financial guidelines, forms, and informational webinars pertinent to Nebraska Extension.

[Zone Group Mailbox Guide](#) [Employee Resource Guide to Policies, Procedures and Best Business Practices](#)

[GNBC Staff](#)

[P Card Policies](#) [Financial Management Forms](#) [Cash Handling](#) [Returned Checks](#)



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## Nebraska Extension

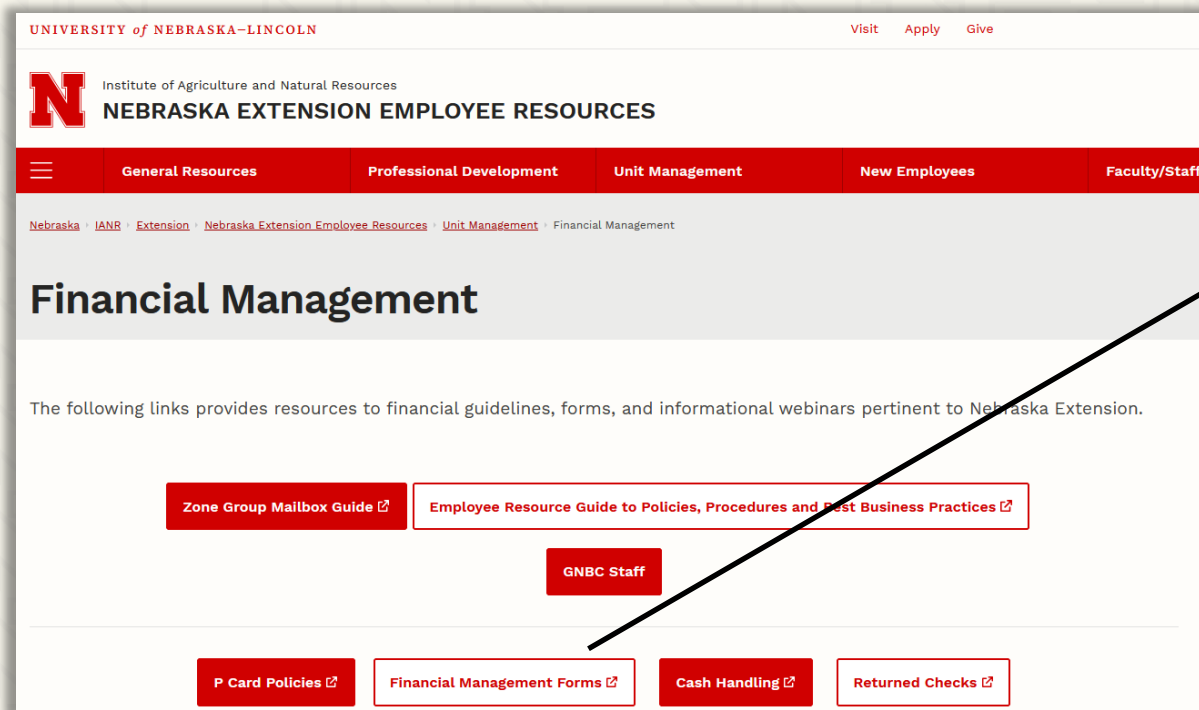
### Employee Resource Guide to University of Nebraska's Policies, Procedures and Best Business Practices

March 31, 2025

Created by the IANR Greater Nebraska Business Center (GNBC)  
for the University and County Employees whose Work  
Locations are in Nebraska Extension Engagement Zones 1-11

# Financial Management Guide

## Employee Resource Guide (updated March 31, 2025)



### Use of Fees Reminders and Information Resources

- Ensure your office is using current business forms

#### *Examples:*

- “Visiting Personnel/Miscellaneous Expense Voucher” dated January 2025
- PCard Transaction Vouchers

| Name   | Modified      |
|--|---------------|
| NE Ext Co Office Ext Asst and Staff PCard Voucher.xlsx           | April 7, 2024 |
| NE Ext Educator & REEC Specialist PCard Transaction Voucher.xlsx | April 7, 2024 |

# Employee Resource Guide

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## Use of Fees Reminders and Information Resources

- Program fees, registrations, sponsorships and honorariums/stipends should be deposited into a “22” or “23” cost center.
- Contact your Grants Specialist to discuss sponsored project, grants, contracts, gifts or donations.

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# Employee Resource Guide

## Use of Fees Reminders and Information Resources

- All University and county-paid staff must complete proper training in cash handling policies and procedures.
- **IMPORTANT NOTE:** *UNL does not permit Extension program volunteers (individuals not employed by UNL) to handle University funds.*

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# Employee Resource Guide

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## Use of Fees Reminders and Information Resources

- **Segregation of duties is a critical internal control designed to minimize errors and reduce the risk of fraud.**
- The University's Change fund is not a petty cash fund. Cash refunds must not be made from this fund.
- Ensure you are following cash receipting and bank deposit guidelines.

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Allocation of Shared Revenue or Expense Transactions.....30

## Use of Fees Reminders and Information Resources

- **IMPORTANT: Allocate** external revenue or expenses **to multiple cost objects** **at the time of the original transaction.**
- For shared programming revenue, allocating during the deposit process ensures that each relevant department or educator receives its fair share promptly.
- When splitting expenses among multiple parties, document this on the payment source document and obtain written approval from the involved Educators, Instructors or other collaborators.



# Employee Resource Guide

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## Use of Fees Reminders and Information Resources

- To provide clarity for those reviewing financial reports, the Revenue Receipt Voucher (RRV) should clearly describe the business purpose for each transaction: “Who, What, Reason (and how many, when applicable), Where, When, and Why.”

*Examples: ServSafe reg fees (9); Platte Pest Ed training fees 2/13/25 (13)  
A.C. Jones LLC Career Day sponsor; City Rotary honorarium*

# Employee Resource Guide

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## Use of Fees Reminders and Information Resources

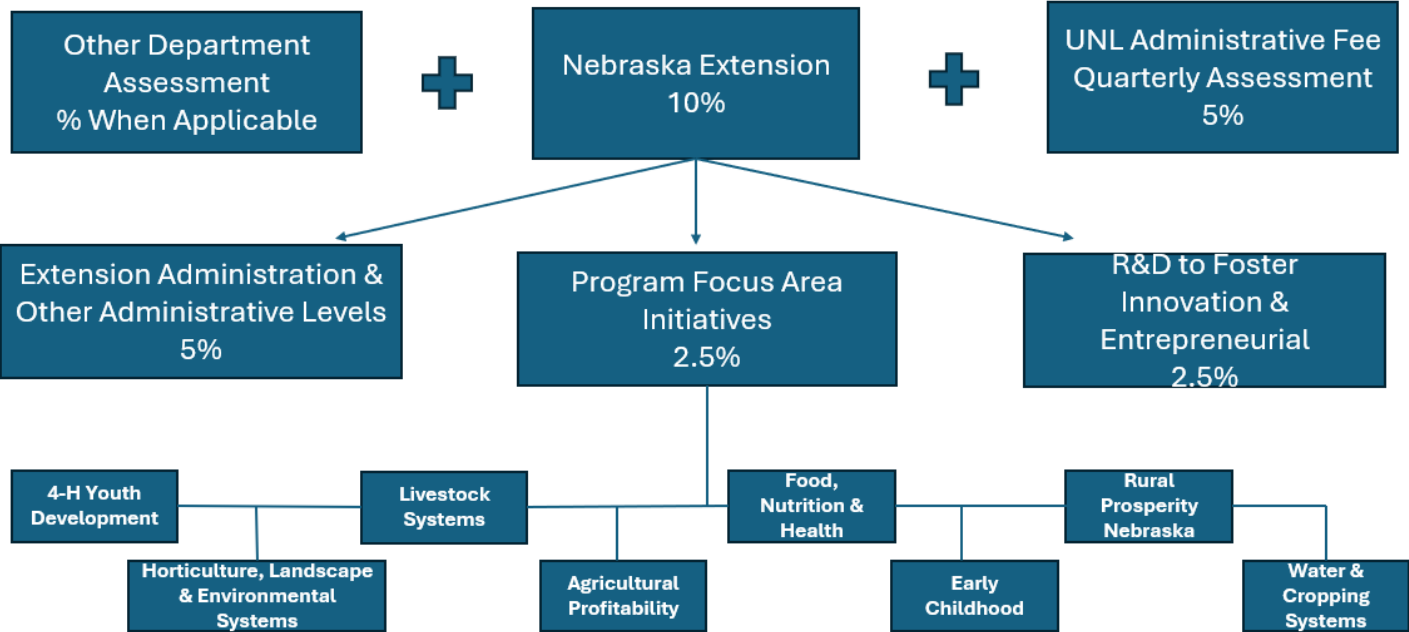
- BOR Signature Authority matrix category “Type of Contract Decision: #5 Other (Contracts) Not Specified,” **Department Heads, Deans and Directors** have been delegated signature authority on contracts that do not exceed \$5,000 in aggregate and terms of one year or less.
- **ONLY the Director and Associate Director of Sponsored Programs have been delegated signature authority to accept gifts, grants and subcontracts awards associated with grants.**

|   |           |
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# Revenue Sharing (Reference October 2024 Huddle)

## Program Revenue Assessment Model

Extension Cost Centers 22-63xx-xxxx OR 23-63xx-xxxx



| Program Areas                           | FY25 Qtr #1  | FY25 Qtr #2  |
|---|--------------|--------------|
| MVP - Ag Profitability Initiative       | \$ 260.75    | \$ 466.29    |
| MVP - Livestock Systems Prog Init       | \$ 958.80    | \$ 2,030.90  |
| MVP - Hort-Landscape-Environmt Sys Init | \$ 603.37    | \$ 552.61    |
| MVP - Early Childhood Initiative        | \$ 650.51    | \$ 1,002.58  |
| MVP - 4-H Youth Development Initiative  | \$ 2,604.92  | \$ 2,462.86  |
| MVP - Food Nutrition & Health Init      | \$ 1,510.16  | \$ 1,035.88  |
| MVP - Rural Prosperity Nebraska Init    | \$ 533.78    | \$ 35.63     |
| MVP - Water & Cropping Systems Init     | \$ 1,287.51  | \$ 1,477.40  |
| MVP - R&D Innovation & Entrepreneurial  | \$ 8,409.80  | \$ 9,064.08  |
| MVP - Ext Admin Strategic Direction     | \$ 21,064.70 | \$ 18,320.97 |
| Totals                                  | \$ 37,884.30 | \$ 36,449.20 |

# Employee Resource Guide

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New Cost Center Requests ..... 16

## New Programing Cost Center Requests

Requests must first be discussed with the EZC and the Program Area Leader.

- EZC/Program Area Leader will contact the IANR Director of Business Operations/Extension Finance to discuss the request.
- When reviewing requests for new cost centers, key considerations include:
  - 1) Whether the program will be ongoing (i.e., team effort),
  - 2) The estimated dollar flow (incoming and outgoing), and
  - 3) The anticipated volume of transactions within a fiscal year (including seasonal activity).



# Revenue Sharing (Reference October 2024 Huddle)

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- The MVP initiative involves a 10% revenue-sharing assessment that applies to specific type of Extension cost center accounts (**22-63XX-XXXX** and **23-63XX-XXXX**).
- The assessment is calculated based on external revenue deposited into Extension cost centers each quarter, regardless of the cost center's balance.
- Revenue transfers to Nebraska Extension will be made after the end of each fiscal year quarter.

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# Revenue Sharing (Reference October 2024 Huddle)

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- The 10% revenue sharing is calculated based on the UNL 5% administration fees charged to the cost centers.
- Revenue sharing assessments (GL 892310 Other Transfers-Debit) are directly linked to revenue transactions.
  - When revenue is transferred from Cost Center #1 to Cost Center #2, Cost Center #1 will receive a credit for the associated revenue fee in the following fiscal quarter, while Cost Center #2 will be charged a corresponding assessment (debit).

# Revenue Sharing (Reference October 2024 Huddle)

- The revenue sharing transaction will appear in SAP financial reports as a GL Account Transfer (Debit 892310), labeled “FYXX Q# NE Extension 10% Revenue Sharing.”

| Transfers                  | Plan | Period 10 | Cumulative Act. | Commitments | \$ Variance | % Var. |
|----------------------------|------|-----------|-----------------|-------------|-------------|--------|
| 893410 Other Trfrs - Debit | 0.00 | 0.00      | 32.40           | 0.00        | 32.40-      | 0      |
| * Transfers                | 0.00 | 0.00      | 32.40           | 0.00        | 32.40-      | 0      |

- Extension program revenue should not be deposited into other cost objects (e.g., 27 WBS donation account) or external organizations (e.g., 4-H Council) to avoid participation in the MVP revenue-sharing program.

# Questions?

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