

Nebraska Extension

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

October 17, 2025

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

University of Nebraska–Lincoln

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Message from Charles L. Stoltenow, Dean and Director



Nebraska Extension Professionals:

Nebraska Extension is a dynamic community of dedicated professionals who bring University of Nebraska expertise and research to advance knowledge, empower communities, and enrich lives across the state of Nebraska. As stewards of this mission, Nebraska Extension Administration recognizes the importance of effective policies, procedures, and best business practices in facilitating our engagement efforts, enhancing organizational efficiency, and upholding the values of integrity, accountability, and excellence.

This Employee Resource Guide serves as your indispensable companion in navigating the intricate landscape of the University's policies, procedures, and best business practices. Developed in collaboration with the **IANR Greater Nebraska Business Center (GNBC)** team, who provide essential business support for Extension Engagement Zones 1-11, this guide reflects our collective commitment to excellence and innovation.

This guide provides a comprehensive overview of the financial structures, processes, and policies that govern our operations, empowering you to make informed choices and allocate resources strategically to support our mission. Within these pages, you will find a wide array of topics, ranging from an introduction to the University's financial system and management protocols to internal and external purchasing procedures, contractual processes, risk mitigation measures, and compliance frameworks. Understanding the University's financial system is fundamental to effective decision-making and resource management.

Moreover, internal and external purchasing procedures are essential for maintaining transparency, accountability, and efficiency in our procurement processes. Whether you are acquiring goods or services for day-to-day operations or engaging in larger-scale contracts and partnerships, this guide outlines the steps involved, from requisition to payment, ensuring compliance with regulatory requirements and best practices.

Contractual processes play a pivotal role in safeguarding our interests and managing risks in our engagements with external parties. Understanding the intricacies of contract negotiation, drafting, execution and signature authority, can mitigate potential liabilities and ensure that our agreements align with our organizational objectives and values.

Furthermore, risk mitigation measures are crucial for protecting our assets, reputation, and mission. This guide offers insights into identifying, assessing, and mitigating risks across various areas of operation, from financial management to program implementation, enabling you to proactively address potential challenges and safeguard our organization's interests.

Compliance frameworks serve as a cornerstone of our commitment to integrity and accountability. By adhering to applicable laws, regulations, and ethical standards, we uphold the trust and confidence of our stakeholders while mitigating legal and reputational risks. This guide provides an overview of key compliance requirements and guidelines, empowering you to uphold the highest standards of ethical conduct in your daily activities.

As you navigate through these topics, remember that you are not alone. The GNBC is there to support you every step of the way, providing guidance, expertise, and assistance to ensure your success in fulfilling your role within our organization.

Together, please leverage the insights and resources within this guide to navigate the complexities of our operational environment effectively, uphold our commitment to excellence and integrity, and contribute to the success and sustainability of Nebraska Extension Engagement.

Sincerely,



Charles L Stoltenow, DVM, DACVPM
Dean and Director



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Resource Guide Updates

Previous Updates Communicated June 11, 2025

- [Extension's Maximizing Value of Programming \(MVP\) Revenue-Sharing Initiative](#)
 - Clarified fiscal year terms and defined the four fiscal calendar quarter dates.
- [University of Nebraska Board of Regents \(BOR\) Purchasing Policies & Guidelines](#)
 - Restored previously broken links to BOR policy documents.
- [Employing or Purchasing from a Family Member Flowchart](#)
 - Updated flowchart link.
- [Outstate Nebraska Information Technology \(ONIT\) Purchases](#)
 - New link to ONIT Technology-Related Resources [Invoice IT Reimbursement Form]
- [Pepsi is the Official Soft Drink of the University of Nebraska-Lincoln](#)
 - Included examples of the Pepsi-brand products.
- [Forms Requiring Federal Taxpayer Identification Numbers \(TIN\)](#)
 - Updated instructions to emphasize the importance of *fully redacting* (completely covering) taxpayer identification numbers on forms before scanning and emailing to the Engagement Zone (EZone) Group mailbox. This applies to:
 - [Visiting Personnel/Miscellaneous Expense Vouchers](#)
 - [Participant Incentives: Gift Cards Purchase Guidelines & Instructions](#)

Previous Updates Communicate September 11, 2025

- [Engagement Zone Coordinator \(EJC\), Extension Educator and Extension Instructor Salary Savings](#)
 - Added information on EJC salary savings distribution.
- [University of Nebraska Board of Regents \(BOR\) Purchasing Policies & Guidelines](#)
 - The BOR released updated content as of June 19, 2025, resulting in amendments and revisions to several policies.
- [University Purchasing Guidelines and Dollar Threshold Chart](#)
 - Effective August 1, 2025, purchasing thresholds were updated.
- [Purchase and Sales Transactions with State of Nebraska Agencies](#)
 - The section includes examples of Nebraska state agencies.
- [Invoicing for Sponsored Projects or Grants](#)
 - New Section: All invoices for sponsored activities or grants must be initiated by the Office of Sponsored Programs (OSP). Educators or local Extension offices should not initiate.
- [UNL Employee vs. Independent Contractor: How to Tell the Difference](#)
 - Link to the updated Independent Contractor vs. Employee Classification checklist.
- [Extension Programming Branded Merchandise and Apparel](#)
 - Updated section and link to revised [Programming Apparel Recipient Acknowledgement Form](#).
- Updated description sections of the [NE Extension Educator and REEC Specialist P-Card Transaction Voucher](#) and [NE Extension County Office Extension Assistant and Support Staff P-Card Transaction Voucher](#).
- [Fiscal Year-End Closing and Carryforward Balances](#)
 - New Section: Salary savings and carryforward balances will not be posted to new fiscal year until all year-end closing activities are complete. As a result, these balances may not appear in financial reports until Period 03 (September).
- [Revenue Collection and Bank Deposit Procedures and Forms](#)
 - Updated several sections to improve readability by breaking down processes into step-by-step instructions.

October 17, 2025 Updates

- [Definition of a Purchase Associated Individual \(BOR Policy 6.1.a.45\)](#)
 - A “Purchase Associated Individual” shall mean regents, officers, and employees of the University employed in an advisory or decision-making capacity associated with any Purchase and members of their Immediate Family.
- [Employing or Purchasing from a Family Member Procedures & Approval](#)
 - Provides links to the updated Board of Regents Purchasing Policies, including the definition of “Immediate Family,” related procedures, and the approval flowchart.

Introducing the Greater Nebraska Business Center

Who is the Greater Nebraska Business Group?

The University of Nebraska-Lincoln (UNL) Greater Nebraska Business Group (GNBG) is a partnership within the [Institute of Agriculture and Natural Resources \(IANR\) Office of Finance and Personnel](#) that performs specialized business services for off-campus “Greater Nebraska” operations. This business center group consists of two business entities: 1) [Greater Nebraska Business Center \(GNBC\)](#) and 2) [Nebraska College of Technical Agriculture \(NCTA\)](#) in Curtis, Nebraska.



The departments/units served by the GNBC team are as follows:

- Nebraska Extension Engagement Zones 1 through 11
- Eastern Nebraska Research, Extension and Education Center (ENREEC), Ithaca
- West Central Research, Extension and Education Center (WCREEC), North Platte
- Panhandle Research, Extension and Education Center (PREEC), Scottsbluff
- Agricultural laboratory locations associated with ENREEC, WCREEC and PREEC
- Nebraska 4-H (State Office)

In addition, the GNBC provides personnel and payroll support to the NCTA.

What are the Roles of GNBC Team Members?

The GNBC team plays a crucial role in many areas of University operations, from payroll and personnel management to financial services, grant management, and policy implementation. Their commitment to integrity, accountability, and a customer-focused approach highlights their dedication to providing high-quality support to administrators, faculty, staff, students, and external stakeholders. This ensures that all operations run smoothly, efficiently, and in compliance with University standards.

Some of the major business-related activities the GNBC team handles include:

1. **Budget Development and Administration:** Creating and managing budgets for various departments or projects within the University, ensuring financial resources are allocated efficiently and in line with organizational objectives.
2. **Financial Management Services and Reporting:** Overseeing and processing financial transactions, maintaining records, and generating reports to track income, expenses, and other financial metrics, aiding in decision-making and ensuring compliance with regulations.
3. **Personnel and Payroll Management:** Managing the processes related to new hires, payroll, and funding allocations, ensuring employees are compensated accurately and on time, and that the proper funding sources are used.
4. **External Funds Post-Award Management:** Assisting faculty and staff with compliance with funding agency requirements and managing awarded grants throughout their lifecycle, including financial reporting, budget oversight, and ensuring adherence to grant terms and conditions.

These activities are integral to maintaining the smooth financial and operational processes within the University.

The Greater Nebraska Business Center is your go-to resource for questions about personnel hiring, business transaction submissions, or policy matters. The team works collaboratively to develop and implement best business practices, assess internal controls, and address challenges. By focusing on cost-effective solutions, the IANR Greater Nebraska Business Center enhances business processes and fosters better communication. The center also supports innovation, technology utilization, and change management across the organization.

Here is the link to the [IANR Greater Nebraska Business Center webpage](#) to access the GNBC personnel lists for the positions who provide business support to the Engagement Zones and Nebraska Research, Extension and Education Center (REEC) operations (scroll to the bottom of the webpage).

IANR Business Operations Mission Statement

IANR Business Operations is a cohesive team that provides professional service, efficient resource management, and effective solution development in a dynamic environment with integrity, accountability and focus on the customer.

University of Nebraska-Lincoln (UNL) Funding Sources

Source: <https://businesscentral.unl.edu/financial-basics/unl-funding/>

The University of Nebraska-Lincoln (Campus “2”) has four main funding sources (Types of Funds):

- (21) State-aided funding, consisting primarily of state funds appropriated by the Unicameral, and student tuition revenue
- (22 & 23) Revolving/Auxiliary funds, which are dollars generated from sales of goods or services and used by specific University entities, such as some academic departments; athletics; parking services [*Program funds within Nebraska Extension and agricultural/research operation funds within Nebraska Research, Extension and Education Centers are in this fund type category.*]
- (24, 25, & 26) Grants and contracts, which are awarded to the University for very specific purposes and include rules for how the funding may be spent
- (27) Funding consists of donations to the University of Nebraska-Lincoln or financial gifts from donors, which are held at the University of Nebraska Foundation (UNF) and transferred to UNL to cover expenditures

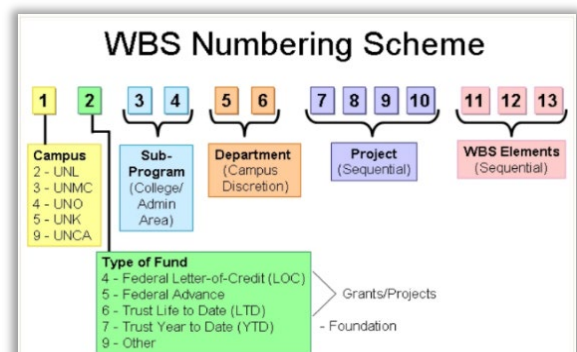
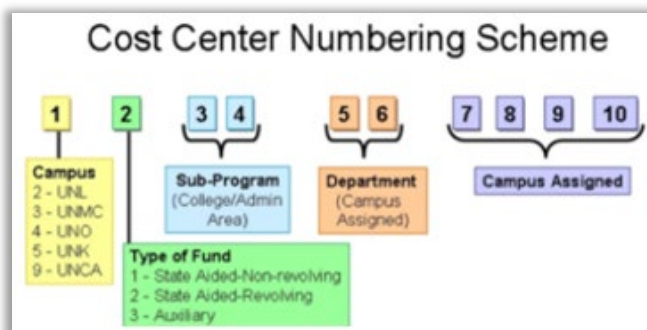
Expenditure restrictions may apply based on the type of funding source, payment methods, and the nature of the goods and services being procured. These restrictions are set by Board of Regents, UNL, IANR, and departmental policies, procedures, or guidelines. Additionally, external funds received from government agencies or grantors may come with specific expenditure limitations based on the terms outlined in the contract or grant proposal. A faculty member’s financial portfolio typically includes one or more cost objects that align with their program responsibilities and external funding opportunities in their area of focus.

Introduction to Cost Objects: Cost Centers and WBS Numbers

Source: <https://businesscentral.unl.edu/financial-basics/cost-objects-cost-centers-and-wbs-numbers/>

A cost object number is a unique identifier that describes a source of funds, like a bank account number. Within the numbering scheme is unique coding that identifies the source of funds. The phrase “cost object” refers to two types of numbers:

- **Cost centers** are 10-digit numbers used to track income and expenses for state-aided funds, revolving, and auxiliary funds.
- **WBS numbers** are 13 digits and used to track income and expenses for grants and contracts, plant funds (facilities projects), UNL donations and University of Nebraska Foundation fund transfers. The UNL Office of Sponsored Programs sets up the WBS numbers.
- The cost objects are smartly numbered. The first six digits of a cost center or WBS identifies the campus, fund type, sub-program and department responsible for the funding.



Extension Sub-Program, Departments and Campus-Assigned Cost Center Numbers

Smart numbering of University cost objects is used to identify the college or administrative area (sub-program) and departments.

- IANR sub-program number for **Nebraska Extension** is **63**.
- Some examples of IANR department numbers/names associated with sub-program “63” are:
 - 08 and 09 (Extension Dean-Operating and General Operating)
 - 21 (Biological Systems Engineering)
 - 22 (Agronomy/Horticulture)
 - 24 (Ag Economics)
 - 26 (Animal Science)
 - 29 (State 4-H Youth Development)
 - 36 (Nutrition & Health Sciences)
 - 42 (West Central REEC)
 - 43 (Panhandle REEC), and
 - 70 (Eastern Nebraska REEC)

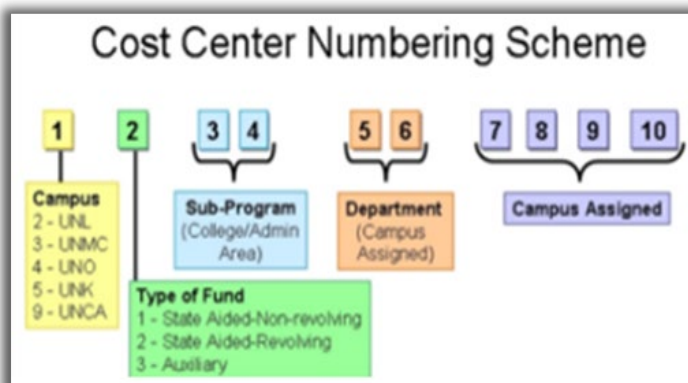
Nebraska Extension Engagement Zone Department Numbers

Twelve Cooperative Extension Division Engagement Zone (EZ) department numbers were established July 2022. EZ6 was disbanded December 31, 2023, and its counties reassigned to Zones 3, 7 or 10. EZ department numbers and a map reflecting the 2024 restructuring are shown below.

- **81** NE Extension Engagement Zone 1
- **82** NE Extension Engagement Zone 2
- **83** NE Extension Engagement Zone 3
- **84** NE Extension Engagement Zone 4
- **85** NE Extension Engagement Zone 5
- **87** NE Extension Engagement Zone 7
- **88** NE Extension Engagement Zone 8
- **89** NE Extension Engagement Zone 9
- **90** NE Extension Engagement Zone 10
- **91** NE Extension Engagement Zone 11
- **92** NE Extension Engagement Zone 12 (Lincoln-campus not shown on map)



Campus-Assigned Cost Center Numbers



The business center assigns the last four digits of a cost center. Parent accounts are numbered from 0001 to 0999, while child accounts range from 1000 to 9999.

Child accounts are “smartly numbered” to reflect the Nebraska Extension Program Area fund purpose or to indicate if the cost center supports county office revolving activities, such as pass-through accounts for tax-funded reimbursements to UNL.

Funds associated with one of the eight Extension Program Areas or designated for county office pass-through activities can be identified by the specific ranges assigned to child cost center numbers, as outlined in the chart below:

Nebraska Extension Program Areas			
Description	Child Cost Center Range	Description	Child Cost Center Range
<i>Ag Profitability</i>	1000-1099	<i>4-H Youth Development</i>	1400-1499
<i>Livestock Systems</i>	1100-1199	<i>Food, Nutrition & Health</i>	1500-1599
<i>Horticulture, Landscape, & Environmental Systems</i>	1200-1299	<i>Rural Prosperity Nebraska</i>	1600-1699
<i>Early Childhood</i>	1300-1399	<i>Water & Cropping Systems</i>	1700-1799
<i>County Revolving/Pass-Through for Personnel & Services Expense Reimbursements to UNL</i>			3000-3099

For example, cost center 22-638~~8~~1402 is assigned to an Educator or collaborative program in **EZ 8**, indicating it is associated with the 4-H Youth Development Program Area (within **1400** range).

Types of Funds Used for Conducting Extension Outreach

“21” State-Aided Non-Revolving Cost Centers (aka Hard Dollar)

Engagement Zone Coordinator (EZC), Extension Educator and Instructor Salary Savings

- **Definition:** Salary savings refer to unspent funds from a faculty member's allocated salary budget during the University's fiscal year (July 1 through June 30). A fiscal year is a 12-month period used for accounting purposes and is named for the year in which it ends (e.g., FY26 ends June 30, 2026).
- **How Salary Savings Are Generated:** Salary savings are created when an EZC, Extension Educator, or Extension Instructor allocates a portion of their time (effort) to a grant-funded project.
- **Calculation:** Salary savings are calculated based on the employee's salary only; benefits are not included in the calculation.
- **Distribution Threshold:** For salary savings to be distributed, the amount generated must meet or exceed a threshold established by Nebraska Extension. Once this threshold is met, the GNBC will notify the IANR Budget Office to distribute the funds to the faculty's salary savings cost center.
- **Distribution of Salary Savings:** Salary savings are allocated into a “2163” Engagement Zone state-aided child cost center (e.g., 21-63[EZ#]-1xxx). Once the threshold is reached, salary savings are distributed as follows (based on position):
 - **EZC** is allocated 25%; 75% is retained by Nebraska Extension.
 - **Educator or Instructor** is allocated 50%; 50% is retained by Nebraska Extension.
- **Unused Balances:** If an EZC, Educator or Instructor position is vacated, any remaining salary savings balance is retained by Nebraska Extension.
- **Expenditure Timeframe:** Salary savings must be used within 12 months of accrual. If there is a need to extend the spending time period, such as for backfilling personnel or other unforeseen circumstances, a request for extension may be submitted to Extension Administration for review and consideration.

This system ensures that salary savings within Nebraska Extension are effectively utilized to support designated programs, advance knowledge, and enhance statewide initiatives.

Appropriate Use of Salary Savings (Source Huddle , March 16, 2023)			
Educators/Instructors should use these funds predominantly for backfilling their position while working on the grant	Professional Development	“Like for Like” The program for which the Educator/Instructor generated the salary savings should be the program these funds are leveraged or reinvested	
Equipment and operating supplies	Technology	Travel	Curriculum

“22” Revolving/Programming Cost Centers

Depending on the type of funding available to support programming responsibilities, a “2263” program area revolving cost center may be assigned.

“25” or “26” WBS (Grants & Contracts)

In specific program areas, such as SNAP and NEP, Educators and Instructors may not have access to revolving programming resources. Allowable expenses will be charged to Federal grants (WBS 2563) or other grant-funded projects (WBS 2663). Any unallowable costs must be reviewed to determine if they can be covered by other funding sources.

“27” WBS (UNL Donations or University Nebraska Foundation Transfers)

The “27” WBS will be included in an Educator’s or Instructor’s financial portfolios if they:

- Have received and/or are responsible for UNL program donation funds, or
- Have access to donor funds managed by the Foundation (UNF) that will be transferred to UNL to reimburse programmatic expenditures already paid for by the University.

New Cost Center Requests

Requests for new programmatic cost centers must first be discussed with the EZC and the Program Area Leader. The EZC will then contact the IANR Director of Business Operations/Extension Finance to discuss the request and identify appropriate program tracking solutions.

When reviewing requests for new cost centers, key considerations include:

- Whether the program will be ongoing,
- The estimated dollar flow (incoming and outgoing), and
- The anticipated volume of transactions within a fiscal year (including seasonal activity).

As an alternative, transaction details within an existing cost center can be tracked and reconciled using a shadow system, such as an Excel spreadsheet.

Cost Object Name Change and “Person Responsible” Reassignments

Requests to change a cost object name should be emailed to the employee’s designated Engagement Zone group mailbox and the Educator’s Supervisor/Engagement Zone Coordinator (EZC).

When reassigning the “Person Responsible” for funds—such as when an Educator separates from the University or there is a shift in programmatic responsibility—the EZC must initiate and communicate the change to the business center. If a departing employee was listed as the Principal Investigator (PI) on a grant or miscellaneous donor funds, another faculty member or the EZC must be identified to assume financial responsibility.

General Ledger Accounts

[General Ledger Accounts](#) (GLs) are 6-digit numerical codes used to classify financial transactions. These GL codes help categorize various financial activities such as revenues, expenses, and transfers. In SAP financial reports, GL codes and their corresponding descriptions are typically found under the “Revenue Elements” or “Cost Elements” headings.

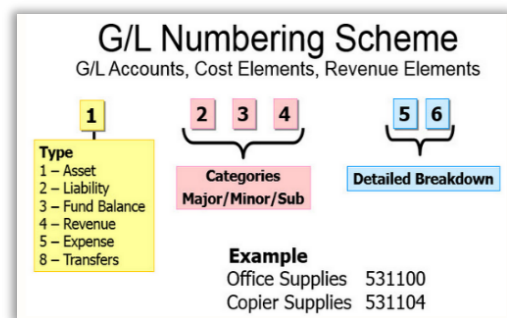
The University follows a specific numbering structure for GL accounts (example below). Business center staff assign GL account codes based on the details provided on Revenue Receipt Voucher forms or during the review of accounts payable documents, such as invoices, purchasing card (P-Card) transaction vouchers, and refund requests.

Revenue General Ledger (GL) accounts start with a “4.” Commonly used GLs for Extension program revenue include:

- **452119** – Income from external taxable sales
- **452170** – Registration fees

Expense GLs start with a “5.” Examples are as follows:

- **51xxxx** – Salaries and benefits
- **521xxx** – General operating services
- **531xxx** – General operation supplies
- **541xxx** – Travel-related expenditures



Revenue Definitions

The terms “**contributions**,” “**sponsorships**,” “**sponsored projects**,” “**grants**,” “**honorariums**” and “**monetary donations and gifts**” each have distinct meanings when categorizing external revenue within the University system. The intent behind the contribution determines how the business center processes and classifies the receipt.

Contributions should not be used as a deposit description because it does not clearly convey the business intent or purpose of the receipted funds. Instead, funds received to offset program or event expenditures should be identified as sponsorships.

- **Funds received from external parties are not considered “expense reimbursements” to the University, even though those funds help cover the program or event costs.**

Sponsorships, whether cash or in-kind, may be sought from commodity boards, industry partners, businesses and individuals to support the costs of Extension events.

- Sponsors may be recognized in Nebraska Extension’s program event brochures, banners, promotional materials, or be provided exhibit space at an event or program.
- **The promotional benefit must be limited to public recognition as a form of acknowledgement.**
- **All sponsorship revenue must be deposited into the “2263” program revolving cost center and recorded under GL account 452530, “Corporate Sponsors.”**
- Discuss all Nebraska Commodity Board sponsorship opportunities with your Grants Specialist to ensure the proper processing of the revenue transaction.

Sponsored Projects, Grants and Contracts typically originate when a UNL employee submits a bid, offer, proposal, application or responds to a request, announcement, call for proposals or similar opportunity, ultimately resulting in an award—such as a grant, contract, cooperative agreement, or any other formal agreement.

- Sponsored projects are externally funded activities with specific terms and conditions set by the funding agency or sponsor. These agreements are legally binding for both the sponsor and the University.
- Such projects generally require a defined scope of work, specific deliverables, detailed programmatic reporting, and strict adherence to regulatory and compliance requirements.
- Common sources of funding include federal and state agencies, private foundations, industry partners and nonprofit organizations.
- All grants and contracts that support project work by University personnel and generate revenue must be routed through the Office of Sponsored Programs.
- **Prior to engaging in discussions with external entities that may result in a contractual relationship, please contact the GNBC Grants Specialist to review and discuss preliminary plans.**

Honorariums are voluntary payments made for services where fees are not typically charged.

- **University employees serving as official representatives of Nebraska Extension for presenting papers, talks, demonstrations, or making appearances are prohibited from soliciting or accepting fees, honoraria, or expense reimbursements for personal gain.**

Any fees, honoraria, or reimbursements offered in connection with such activities must be paid directly to the University of Nebraska-Lincoln. If an honorarium check is made payable to an employee, it should be returned to the payer with a request to reissue the check payable to UNL.

Honoraria payments are considered revenue, not donations. These payments must be deposited into a “2263” program revolving cost center and recorded under revenue GL account #452700, “Honoraria Payments.”

Gifts or Donations represent a voluntary contribution of any item of value to the University for which there is no expectation of deliverables, benefits, or items in exchange, other than the assurance that the donor’s intent will be honored.

Monetary Donations and Gifts

Here are the key points regarding monetary donations:

- **Monetary donations** are considered charitable in nature and intent.
- There is no time limit for spending the funds, and unspent funds will not be returned to the donor.
- The funds are conveyed with no terms and conditions.
- Larger donations are typically processed through the University of Nebraska Foundation or Nebraska 4-H Foundation.



The donation document (usually a letter from the donor) will be reviewed to determine whether the gift is restricted or nonrestricted. **Unrestricted gifts** can be used for any purpose or project, while **restricted gifts** must be used for the specific purpose or project designated by the donor.

Monetary gifts or donations must be deposited into a UNL “27” WBS cost object, not into “22” revolving cost centers. **For deposit instructions, send an email to your EZ mailbox. The GNBC will prepare a UNL Monetary Donation Form.** The Office of Sponsored Programs (OSP) will send an acknowledgement to the sponsor for all monetary donations.

Non-Monetary Donations and Gifts

All [non-monetary donations and gifts](#) (e.g., appliances, equipment, land, textiles) are reviewed by the Office of Sponsored Programs and reported to the Board of Regents.

How to Report a Non-Monetary Donation:

1. **Gather Required Information:**

- Donor’s contact information (name, organization, phone number, email, and mailing address).
- Description of the donated item(s) (e.g., model, condition, quantity).
- Estimated value ([click here](#) to review the policy statement on valuing donations).
- Letter from the donor, if available.

2. **Submit to GNBC:**

- Email the collected information to your respective Engagement Zone mailbox.
- GNBC will complete the UNL Non-Monetary Donation/Gift Form and submit the information to the appropriate University office.

3. **Processing and Acknowledgment:**

- For donations $\geq \$5,000$, the Associate Vice Chancellor & Controller of Business and Finance will prepare an acknowledgment letter.
- For donations $< \$5,000$, the Accounting Office will prepare the acknowledgment letter, which will be sent back to the department to be given to the donor.
- The acknowledgment letter will express appreciation for the donor’s generosity and confirm receipt of the item(s).

University of Nebraska Administrative Fees

Quarterly 5% Administrative Fee on External Revenue

The [5% Administrative Fee is a quarterly assessment](#) to University departmental cost centers that generate all or some of their revenues from external sales and services. The assessment is distributed among the cognizant Vice Chancellor's and the Chancellor's operations. This assessment provides funding for strategic initiatives as well as ensuring that the costs of operating the University are borne by both state and auxiliary resources. The 5% Administrative Fee became effective July 1, 2014.

Extension programming area cost centers and service centers that incur external revenue transactions will result in quarterly assessments. External revenue is posted to 45xxxx GL accounts. Internal sales to University departments or State Agencies are not assessed this fee. Administrative fees are identified on the University's Financial Summary as GL 523601, "Oth Op Exp-Admin OH."

Extension's Maximizing Value of Programming (MVP) Revenue-Sharing Initiative

The Maximizing Value of Programming (MVP) initiative is designed to enhance Nebraska Extension's strategic direction by optimizing resource generation and allocation. This initiative includes addressing University budget shortfalls, supports expanding existing programs to new or underserved audiences, and fosters the creation of new programming to meet emerging needs.

Here are the key points about the MVP Initiative:

Revenue Sharing Impact: A 10% revenue-sharing assessment applies to specific Extension cost center accounts (22-63XX-XXXX and 23-63XX-XXXX). This assessment does not apply to College of Agricultural Sciences and Natural Resources (CASNR) cost centers (22-6122-XXXX or 23-61XX-XXXX) or Agricultural Research Division (ARD) cost centers (22-62XX-XXXX or 23-62XX-XXXX).

Correct Admin/Dean Setup: If you notice issues with the setup of a cost center—particularly around appointment apportionment or intended purpose (teaching, research, or extension)—please contact the business center for assistance in making a correction.

Revenue Assessment: The revenue-sharing assessment is calculated each fiscal quarter based on external revenue deposited into Extension cost centers, regardless of the cost center's current balance.

- Fiscal quarters end on September 30, December 31, March 31, and June 30 (Fiscal Year is July 1 – June 30).
- After the quarter closes, the revenue-sharing amount is transferred to Nebraska Extension. It is recorded in SAP financial reports as a GL Account Transfer (Debit 892310), labeled as "FYXX Q# NE Extension 10% Revenue Sharing."

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

Resources Available: Webinars and all relevant materials related to the MVP initiative and revenue-sharing program are available on the MVP page of the My Extension section on the Nebraska Extension website under [MVP Resources](#).

Facilities & Administrative (F&A) Costs on Sponsored Projects

Facilities & Administrative (F&A) costs, sometimes referred to as indirect costs, are costs incurred for common or joint objectives and therefore are not readily identifiable with a particular sponsored project, an instructional activity, or any other institutional activity. Because these are actual (real) costs of doing business, UNL seeks their recovery from grant awards in the form of F&A costs.

Here are additional links to the Office of Sponsored Programs website to learn more about F&A:

- [Facilities & Administrative \(F&A\) Cost Rates](#)
- [Assessing an F&A Rate Based on Industry Funding Type](#)

University of Nebraska Foundation (UNF) & Nebraska 4-H Foundation Funds

Larger monetary donations and gifts are typically processed through the [University of Nebraska Foundation](#) (UNF) or the [Nebraska 4-H Foundation](#). These funds are managed according to the criteria set by the donor or the purpose of the fund.

All gifts to the UNF and Nebraska 4-H Foundation are tax deductible as permitted by the Internal Revenue Code. **If you are approached with a large donation opportunity, please contact your Program Leader.**

Each foundation has its own specific business processes and procedures.

It is essential to coordinate with the business center for deposits, payment requests to individuals or businesses, and the transfer of funds from the UNF to a University "27" WBS. The UNF, in particular, has specific processes for these transactions, so it's important to work closely with the business center throughout the process.



UNF Policy on Expense Reimbursements

On April 1, 2019, the University of Nebraska Foundation began to follow the University of Nebraska's policy for expense reimbursement claims ([click here for details](#)). The policy applies to all executives, officials, and employees of the University submitting requests for reimbursement from donor or discretionary funds at the Foundation. This policy does not apply to requests for payments directly to third party vendors such as restaurants, caterers, etc. The policy requires that all expenses submitted to the Foundation for payment be submitted no later than 60 days after the final day on which expenses were incurred. Adhering to this policy supports the Foundation's fiduciary responsibility to donor funds.

UNF Gift Advancement Fee

Effective March 1, 2020, expendable gifts/donations to UNF will have a 4% advancement fee applied at the time the gift/donation is received. Additional information is available on the Foundation's website under the heading "[Operational Funding and Expenses Policy](#)."

University of Nebraska Board of Regents (BOR) Delegation of Signature Authority

This section outlines key [University of Nebraska Board of Regents Policies](#) and [IANR Bylaws and Policies](#) that Nebraska Extension faculty and staff (University and county-paid) must be familiar with when initiating or overseeing business transactions to ensure procedural compliance.

BOR Bylaws Contract Approval

BOR Chapter 6.3.1(4) Bylaws designate who has been delegated authority to approve and sign certain types of contracts on behalf of the University. The following are links to the [Board of Regents Executive Memorandum No. 14](#) and the [Signature Authority Matrix \(effective June 28, 2023\)](#).

- In the above 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.**

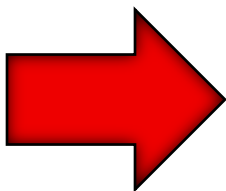


Signature Approval Authority on Expenditures

IANR signature authority guidelines allow the cognizant Unit Administrator or their authorized designee to review and approval public fund expenditures.

The Nebraska Extension Dean/Director has delegated signature authority to Extension Educators and Instructors to approve expenditures related to their specific program area. This authority also extends to approving grant and contract expenditures where they are the Principal Investigators (PIs). ***However, this signature authority does not extend to signing contractual agreements (see previous reference to BOR Bylaws Contract Approval and Signature).***

In the case of an extended absence, accounts payable documents (such as invoices or P-Card transaction vouchers) may be forwarded to the cognizant Engagement Zone Coordinator, Program Area Leader, or another designated person (e.g. an Educator- or Instructor-level position) for approval consideration. [For accounts payable approval and submission instructions, click here.](#)

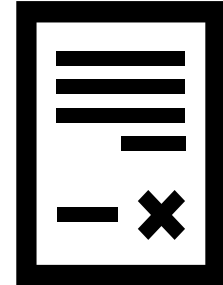


Delegation of signature authority for the expenditure of University funds is strictly limited to University employees. Individuals who are not employed by the University, including county-paid Extension staff, may not be granted this authority.

University Contractual Processes

Important Note: Before engaging in discussions with external parties that may lead to a contractual relationship, it is recommended you contact your business center to discuss any revenue or expenditure agreements. **This is an important step, as it ensures adequate time for drafting or reviewing contracts, potential negotiations, obtaining authorized signatures, and processing payments (if applicable) through the University system.**

- Please submit all contract requests at least three (3) weeks in advance of the scheduled service or target effective date to allow sufficient time for processing.
- Contracts, agreements, grants, and leases must be reviewed by the relevant University Business Services department.
- The State of Nebraska defines a contractual agreement as: a) having at least one signature from each party, and b) compensating service(s) for a fee of \$.01 or more. *If there is any uncertainty about whether a document constitutes an agreement under BOR policy, please forward a copy to your respective EZ mailbox for review.*
- Only individuals authorized under the Board of Regents Signature Authority Policy can sign contracts. Any agreement signed without proper authorization is not valid or binding on the University. (For more details, see full Statement of Delegated Signature Authority and signature matrix at [this link](#).)
- Contracts must be fully executed (e.g., signed by all parties) before beginning the scope of work. This includes equipment and facilities lease obligations.



All expenditure agreements must be between the party and **The Board of Regents of the University of Nebraska for and on behalf of the University of Nebraska-Lincoln and its Nebraska Extension “X.”** The “X” will vary based on the specific county office and/or program represented in the agreement.

Grant Proposal Preparation

The GNBC Grants Specialist provides support to Nebraska Research, Extension, and Education Centers’ Specialists, as well as EZ1-11 Extension Educators and Instructors, throughout various stages of external grant proposal development. This includes budget creation and review as well as proposal submission. With a strong understanding of diverse funding sources for research and extension projects, the Grants Specialist ensures all proposed costs are allowable and avoids unnecessary matching commitments.

Faculty are strongly encouraged to engage with the Grants Specialist early in the grant application process—preferably at least three weeks before the submission deadline—to allow time for a comprehensive pre-award review. Grants Specialists within the IANR Business Centers work closely with both the Office of Sponsored Programs and the IANR External Funds Team. They also have access to valuable resources, including budget templates and training materials, which they can share with faculty throughout the proposal process.

Routing Policy for Revenue Generating Grants and Contracts

All grants and contracts related to research, extension, creative and scholarly activities—including fee-for-service activities that generate revenue from external resources—**must be processed through the Office of Sponsored Programs**. However, fee-for-service activities that do not require contracts with external entities (e.g. Extension program registration fees) may continue to be managed at the department level.

To assist faculty in determining whether industry- or organization-sponsored fee-for-services activities require routing through Sponsored Programs, a “[Decision Tree](#)” has been developed by their office.

Invoicing for Sponsored Projects or Grants

All invoicing for sponsored activities or grants **must be initiated by the Office of Sponsored Programs (OSP)**—**not** by individual Educators or local Extension offices.

Invoices are generated based on the schedule and terms outlined in the awarded agreement. If a representative from the sponsoring agency requests a change to the invoicing schedule, please contact the GNBC immediately, as this may require a formal amendment to the agreement.

Expenditure Contracts

Expenditure agreements and contracts should be submitted to the EZ mailbox for review and approval consideration by the University’s Contract Team subject matter experts. The turnaround time for review will vary depending on the contract’s type, complexity, and specific review requirements.

For example, room or building rental agreements for Extension program events are commonly reviewed by GNBC staff. The GNBC will determine the appropriate review process, including who is authorized to sign the contract.

Leases

All requests or proposed leases involving **real property** (e.g. land, buildings, or office space) on behalf of the University must be directed to NU Real Property Management. For guidance, please contact the IANR Director of Business Operations for Extension Finance.

When considering a lease for **equipment**, University procurement guidelines must be followed, including adherence to applicable dollar thresholds for obtaining quotes. All equipment lease agreements must be routed to Procure to Pay (P2P) for formal review and administrative approval. If a lease falls under the **UNL competitive purchase policy**—even for small-dollar transactions—**exception requests must be submitted to P2P** for approval consideration. Please contact the business center for assistance with initiating and navigating this process.

IMPORTANT: Nebraska Extension and REEC faculty and staff **are not authorized to sign lease agreements.**

Risk Management

The role of [University of Nebraska Risk Management](#) is to protect and conserve the human, property, and financial resources of the University of Nebraska-Lincoln.

Workers' Compensation

All University employees, including student workers, are covered under Workers' Compensation for injuries that occur in the course of their employment. **If an injury happens on the job, it must be reported to your supervisor immediately.**

The injured employee, their supervisor, and the attending physician are all required to complete specific forms. Supervisors must notify their HR representative and coordinate with the Risk Management Office.

For more information about Workers' Compensation and to access the necessary forms, [click here](#).

Property

All University-owned property is covered under a blanket property program, which provides coverage at replacement cost value. In the event of a property loss, the department is responsible for a \$2,000 deductible. All property losses should be reported to the Business Center and the Risk Management department.

Insurance Requirements for Vendors, Contractors, and Service Providers

Certificate of Liability Insurance (COLI) is Required Prior to Services

Any individual or entity providing services for the University of Nebraska must submit a Certificate of Insurance, naming "The Board of Regents of the University of Nebraska as an additional insured."

This certificate, commonly known as an Acord form, must be on file in Procure to Pay (P2P) **BEFORE** services begin. Required insurance coverage varies based on the services provided. Examples of service providers that must have a certificate on file include food vendors and entities offering services for Extension events. [Click here for additional information and instructions on how to request a COLI from a service provider.](#)

Some individuals or entities conducting business with the University may request proof of the University's insurance coverage in the form of a Certificate of Insurance. This is a common requirement when leasing premises for Extension programs and events. [Click here for instructions on how to request a copy of the University of Nebraska's Certificate of Insurance.](#)

University Business & Finance Policies & IANR Bylaws

- [Click here for a link to the UNL Business & Finance website.](#)
- [Click here to access an extensive list of Office of the President and UNL Campus policies.](#)
- [Click here for a link to IANR's Bylaws and Policies.](#)

Please contact the GNBC if you have questions about any of the information or policies.

Cash Handling

Nebraska Extension Cash Handling Policies and Procedures

[\(https://myextension.unl.edu/unit-management/financial-management/\)](https://myextension.unl.edu/unit-management/financial-management/)



The [UNL Nebraska Extension Cash Handling Policies and Procedures](https://myextension.unl.edu/unit-management/financial-management/) have been developed specifically for Extension off-campus operations to ensure compliance with University policy. All University and county-paid staff must complete proper training in cash handling policies and procedures. Employees are required to acknowledge that they have read and understood these policies upon hiring and must review and acknowledge them annually.

Lead Educators are responsible for ensuring that all employees (University and county-paid) located in their office comply with cash handling procedures. EZCs and Lead Educators must integrate a review and acknowledgment of these policies into the onboarding process for new employees. Supervisors must submit signed cash handling acknowledgment forms via email to the GNBC at gNBC@unl.edu.

IMPORTANT NOTE: UNL does not permit Extension program volunteers (individuals not employed by UNL) to handle University funds. However, county-paid Extension staff are an exception due to the interlocal agreement relationship.

Segregation of Duties

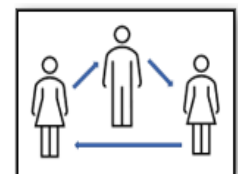
Segregation of duties is a critical internal control designed to minimize errors and reduce the risk of fraud. Implementing strong segregation of duties practices also helps protect employees from the appearance of mishandling funds. This control requires that more than one qualified individual be involved in the cash handling process.

One person must not be responsible for all these functions:

- Creating invoices
- Monitoring accounts receivable
- Receiving cash
- Recording cash receipts
- Reconciling cash collected with the cash receipts log
- Preparing the deposit
- Depositing the funds at the bank
- Reviewing deposit records/reconciliation

Segregation duties and cash handling is most effective when three or more people are involved, ensuring strong internal controls. The following best practices help maintain compliance and accountability:

- Two individuals should be present when opening mail containing payments.
- Person #1 collects and records receipts. Person #2 prepares the bank deposit, and a third individual, not involved in the prior steps, takes the deposit to the bank.
- A person independent of recording and deposit responsibilities should reconcile deposits to the financial reports.



Segregation of Duties

Every transaction must be reviewed by at least two individuals. In smaller offices, the Lead Educator or EZC should frequently review deposit reconciliations against financial reports to provide compensating controls. For assistance in developing a cash handling plan, contact the GNBC.

University Change Fund

Extension offices may have either a county-funded or University-funded change fund. ***The University Change Fund is not a petty cash fund*** and must not be used for cash refunds, petty cash purchases, loans, cash advances or check cashing for any individual.

The EZC will assign the Change Fund Custodian role to a University-paid position, such as the Lead Educator. The Change Fund Custodian is responsible for overseeing the fund and completing monthly reconciliations. Whenever not in use, change funds must be securely stored in a locked desk or file cabinet.

If a new Change Fund Custodian is needed due to a staffing change, the EZC must notify the GNBC as soon as possible. Click here to access the [***University Change Fund Management section***](#) for procedures and forms.

No Cash Refunds to Customers or Program Participants

Cash refunds must not be issued from the University Change Fund.

To process a refund, a One-Time Refund Request form must be completed. The form initiates the issuance of a refund check to the customer or program participant.

Note: A Social Security Number (SSN) or Employer Identification Number (EIN) is not required to process a refund. [Click here for instructions on how to prepare and submit a One-Time Refund Request.](#)

Revenue Collection and Bank Deposit Procedures and Forms

[Click here for instructions on how to receipt collected revenue and deposit cash into a Nebraska State Treasurer bank account.](#)

This section also provides guidance on:

- Handling returned checks
- Reordering bank deposit slips
- Notifying the appropriate parties of bank closures or changes in bank ownership.



Nebraska Department of Revenue (NE DoR)

Nebraska Sales Tax Permit and Collecting Sales Tax

In each county office/retail location, the Nebraska Department of Revenue sales tax permit must be prominently displayed for Extension clientele to view. **University departments that sell to outside entities and individuals must collect sales tax unless the entity or individual provides a Nebraska Sales Tax Exempt Form 13, documenting their exempt status.**

Key guidelines include:

- **Point of delivery** determines the location of the sale.
- **Location of the sale** determines the sales tax rate applied to the sales price.
 - Sales delivered to another state are **not** subject to Nebraska sales tax.
- For taxable items mailed to a Nebraska address, use the [Nebraska Sales Tax Rate Finder Map](#) to determine the appropriate sales tax rate.
- **If the sales tax rate varies from the rate associated with the Extension office address**, document this on the office's Revenue Receipt Voucher (RRV). Clearly identify the sales with different tax rates and specify the city location and tax rate. [Click here to go to the section with instructions on *How to Prepare the Revenue Receipt Voucher \(RRV\)* \(see bullet #6\).](#)

University departments must file tax returns with the Nebraska Department of Revenue (DoR) based on annual taxable sales. The University files the county offices' sales tax returns with the State annually. After each calendar quarter, the GNBC will email each Extension office to review and verify taxable sales transactions. [Click here to go to the *Nebraska Sales Tax Revenue Collection Review* section to learn more about this GNBC process.](#)

Additional resources:

- [Nebraska Department of Revenue Sales and Use Tax](#)
- [Nebraska Department of Revenue Sales and Use Tax FAQs](#)

Request Form 13 from Customers Claiming Nebraska Sales Tax Exempt Status

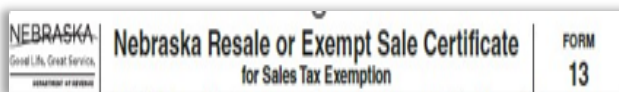
When selling taxable goods or services to University customers who claim sales tax exempt status (such as educational service units, schools, government agencies), it is important to obtain a copy of the customer's Form 13. This form must be retained with your cash receipt documentation for audit and compliance purposes.

Important Note: Organizations with **501(c)** status are exempt from Federal and Nebraska Income Tax. However, the fact that a nonprofit organization qualifies for exemption from income tax under section 501(c) of the Internal Revenue Code **does not** automatically exempt the organization from [Nebraska Sales or Use Tax](#). A valid Form 13 is still required to document sales tax exemption.

Merchant Requests for University's Sales Tax Exemption Certificate

As a Nebraska educational institution, the [University of Nebraska System holds a tax-exempt certificate](#), which exempts it from paying Nebraska sales tax as well as certain local taxes (e.g. hotel, food, and beverage taxes) that may imposed by cities. Additionally, the University has been granted sales tax exemptions in select out-of-state locations, including Kansas, Missouri, and North Dakota.

- When purchasing goods and services with University resources, the merchant may request a Form 13 to verify tax-exempt status. [Click here for instructions on how to request the Form 13.](#)
- When using a University's purchasing card (P-Card), the cardholder must inform the merchant in advance—before the transaction is processed—that the University is exempt from sales tax.
 - The P-Card displays the University's sales tax exemption number on the front of the card.
 - However, some merchants may still request a copy of the Form 13 for verification.



The UNL sales tax exemption DOES NOT APPLY TO
BUSINESS-RELATED PURCHASES PAID FOR PERSONALLY
by University or county-paid Extension employees.

Do Not Claim Sales Tax-Exempt Status for Personally Paid Business-Related Expenses

Individuals should not claim the University of Nebraska's sales tax-exempt status for business-related expenses paid with personal funds. The University's tax-exempt status applies only to purchases made directly with University resources, such as P-Card transactions or direct payments through University accounts. Additionally, external organizations and individuals are not allowed to use the University's exemption for tax-free purchases.

No "Pass-Through" Purchases Using University Funds

Extension personnel must not use University funds to purchase supplies or services on behalf of individuals or organizations (e.g., Fair Boards, Ag Societies, commodity groups, schools) with the intent of later seeking expense reimbursement. Program cost centers cannot serve as a financial "pass-through" for non-University entities.



If a non-University entity requests purchasing assistance, inform them that:

- The purchase must be made under their own name, address, and sales tax status.
- The merchant must invoice the responsible party directly for payment.

What About 4-H Councils and Clubs?

4-H Councils and 4-H Clubs are not allowed to use the University's sales tax-exempt status for purchases. Although 4-H Councils and Clubs have nonprofit status (authorized by the federal government), they do not qualify for sales tax exemption under Nebraska law.

Nonprofit status and sales tax exemption are distinct. As a nonprofit, 4-H Clubs and Councils can receive tax-deductible donations. However, they must pay sales tax on items they purchase, such as trophies or t-shirts. For this reason, University funds cannot be used to purchase items on behalf of 4-H organizations with the intent of seeking reimbursement for these expenditures from the organizations.

Allocation of Shared Revenue or Expense Transactions

Allocating external revenue or expenses to multiple cost objects at the time of the original transaction ensures accurate accounting and reporting. This method provides clarity and transparency by allowing easy tracking of where funds come from and where they are being spent.

For shared programming revenue, allocating it to the appropriate cost centers during the preparation of bank deposit documentation ensures that each relevant department or project receives its fair share promptly. This approach streamlines the process and helps prevent delays or errors in revenue distribution.

Similarly, when expenses are split among multiple parties, it is essential to document this on the payment source document and obtain written approval from the involved Educators, Instructors or other collaborators. This documentation serves as a record of consent and helps prevent disputes or misunderstandings related to cost sharing. Overall, these practices contribute to financial accountability, efficiency, and transparency within the organization.

Accounts Receivable Guidelines

Invoicing Extension Customers

Invoices created by the Extension office should clearly identify the University of Nebraska-Lincoln as the payee. Copies of the invoices should be stored in an accounts receivable/pending file and reviewed monthly to send out past due reminders. [Click here to download an Excel invoice template.](#) You will need to update Column D, Row 27 (“footer”) of the form with your office name, address, email address, and website information.

To maintain proper [segregation of duties](#), it is a best practice for at least two people to participate in the invoice preparation and accounts receivable recording process. Invoices should be recorded for payment review on the [Nebraska Extension External Accounts Receivable Log](#). The person who prepares the invoice should not also be the person recording the payment on the accounts receivable log and writing the payment receipt.

Before a company makes a payment to UNL for goods or services, they may request a copy of the University’s IRS Form W-9 Taxpayer Identification Number and Certification. [Click here for the instructions on how to request this form.](#)

When payment is received, stamp or write “Paid” on the invoice along with the payment date. Indicate the method of payment (cash or check). If paid by check, write the check number on the invoice and file it with your deposit documentation.

INVOICE

BILL TO: _____ **INVOICE #** _____

INVOICE DATE: _____
PREPARED BY: _____

Qty	Description	Unit Price	Amount
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
TOTAL DUE			\$0.00

Please make checks payable to: **University of Nebraska-Lincoln** (Tax ID #47-0049123)
Mail payment to the Nebraska Extension address listed below:

Nebraska Extension Contact Phone: _____
UNL Internal Bank Deposit Information - Cost Center Number: _____

Nebraska Lincoln Nebraska Extension in XXXX County
Street Address | P.O. Box | City, NE Zip
Phone number | email | countywebsite.unl.edu

Important Invoicing Note: If the Extension office provides clerical/bookkeeping support for the 4-H Council, **do not use Nebraska Extension letterhead or the Extension invoice template.** All invoices must clearly reflect the 4-H Council's identity to ensure proper financial separation between Nebraska Extension and external entities.

Avoid Commingling of County Tax Funds with University Funds

County tax funds must not be commingled with University Extension funds. **University programming accounts must not be used as a “pass-through” for county tax expenditures.** Additionally, the University P-Card should not be used to purchase goods or services that should be paid from county tax budgets.

Per University policy, all items purchased with University funding—*regardless of the payment method used*—are the property of UNL.

The county tax budget may provide operating funds for an Extension office's supplies, services, and transportation expenses (e.g., paper, postage, copier lease, and vehicle).

If Extension seeks reimbursement from an organization, company, or customer for goods or services that were funded by county tax dollars—or if the entity offers to pay for such items—the payment must be made payable to and submitted to the appropriate County Clerk's Office.

University of Nebraska Board of Regents (BOR)

General Purchasing Policies & Guidelines

All funds managed by the University, regardless of their source, must comply with the applicable Board of Regents (BOR) policy, state and federal laws, and other regulations. The same purchase and payment rules must be applied consistently, regardless of the origin of the funds or who is expending them.

University funds may be used for ordinary and reasonable business-related expenses that support the education, research, and extension outreach missions of the University of Nebraska. While these expenses are generally allowable, certain funding sources may impose restrictions. Additionally, departments may establish specific restrictions on the use of funds or create guidelines requiring prior approval for certain purchases.

General Procurement Standards: Purchases in the Name of the Board of Regents; Commitment of University Funds; Ownership of Articles Purchased ([BOR Policy 6.2.1.4](#))

- a. "Purchases shall be in the name of the Board of Regents of the University of Nebraska. No commitment of University funds shall be made except by means of a University purchasing card or Contract (including a purchase order) approved by an Authorized Signatory."
- b. "Title and all rights of ownership to Articles purchased with University funds shall vest in the University, except for Articles purchased in accordance with donated or restricted funds providing for other ownership."

Procurement Conflicts of Interest ([BOR Policy 6.2.1.7](#))

- a. "No **Purchase Associated Individual** shall be financially interested, or have any beneficial personal interest, either directly or indirectly, in a Purchase. No Purchase Associated Individual shall receive or accept, either directly or indirectly, by rebate, gift, or otherwise, any money or other specific item of value whatsoever, or any promise, obligation or contract for future reward or compensation from any Contractor or Responder which has submitted or intends to submit a bid or proposal in connection with any Purchase or which has otherwise been contacted by the University relating to a proposed Purchase."
- b. "No Purchase Associated Individual shall have any direct or indirect financial interest in any Contractor, Responder, or any agent or representative thereof, from or through whom the Purchase Associated Individual shall make any Purchase on behalf of the University."
- c. "No Article or Service shall be purchased from any University employee without prior approval by the Principal Business Officer."
- d. "University funds shall not be expended for Articles or Services which are for the personal use of employees."
- e. "Violation of this RP-6.2.1.7 shall constitute adequate cause for immediate suspension or dismissal from University employment."

Definition of a Purchase Associated Individual ([BOR Policy 6.1.a.45](#))

"**Purchase Associated Individual**" shall mean regents, officers, and employees of the University employed in an advisory or decision-making capacity associated with any Purchase and members of their Immediate Family.

Employing or Purchasing from a Family Member – Procedures & Approval

Contact the Business Center to discuss any potential conflicts of interest and/or commitments before engaging in procurement or employment situations. The [Employing or Purchasing from a Family Member Flowchart](#) outlines the procedures and approval review related to employment of OR purchasing goods or services from a family member. [Board of Regents Policy 6.1.a.25 Definition of Immediate Family](#) means an individual's spouse, partner, child, parent, sibling, guardian, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

University's Purchasing Card Programs

The [University's Card Programs](#) offers a streamlined payment method that allows cardholders to pay for goods and services in an inexpensive and efficient manner. The card is issued under the employee's name and paid for by the University. The Card Programs include the traditional Purchasing Card (aka P-Card) and the Group Travel Card.



- The P-Card is designed for purchasing small-dollar (under \$4,999), low-risk goods and services to meet departmental needs, excluding travel expenses. All items purchased with the P-Card are the property of UNL. Nebraska Extension county-paid staff may apply to become P-Cardholders. The GNBC will handle all P-Card applications.
- The Group Travel Card is issued to faculty and staff traveling with students for official University functions. It is used to cover travel-related expenses. The GNBC will provide guidance on how to obtain a Group Travel Card.

Both programs require the cardholder applicants to complete training prior to card issuance.

IANR Agricultural Inputs and Livestock Purchases Informal Quote Exemption \$10,000-\$49,999

Since September 2024, IANR departments purchasing livestock or specific agricultural inputs within the price range of \$10,000 and \$49,999 for teaching, research, or extension operations have been granted an exemption from obtaining competitive quotes or non-competitive purchase request approvals from the University's Procure to Pay (P2P) department. Agricultural input include items such as livestock feed and feed supplements (e.g., corn, forages, distillers' grain, gluten feed, oil), seed, fertilizers, and agriculture-related chemicals. This exemption does not apply to equipment purchases.

University Purchasing Guidelines and Dollar Threshold Chart

The following guidelines are intended to help faculty and staff determine the most appropriate method for procuring goods or services. The “Dollar Thresholds” table below is a slightly modified version of the one previously posted on the University’s Procurement Services website (now referred to as Procure-to-Pay or P2P). Information as it relates to the Nebraska Extension purchase processes is shown in *italics*.

IMPORTANT: All IT-related purchases (e.g., hardware, software), regardless of the dollar amount, must be reviewed and coordinated with your EZ Information Technology (ONIT) support team representative before proceeding.

[How To Buy > Purchasing Guide](#) Dollar Thresholds

Dollar Amount	Who Can Make the Purchase
Micro Purchase*: \$0 - \$24,999	- Departments can make purchases without obtaining comparable quotes and are encouraged to review Ariba tile suppliers (e.g., Amazon, Facilities & Furniture, Scientific Supplies & Equipment) for product availability before seeking to purchase from suppliers outside of the University’s negotiated contracts. University’s P-Card is the preferred method of payment. <i>Be mindful of cardholder transaction dollar limits.</i> - The cardholder may need to obtain and provide documentation of EZC/PI/Supervisor approval before making purchases. - A purchase order is <u>strongly encouraged</u> for all purchases. - The GNBC must be involved with all purchases in which the vendor requires a Purchase Order (PO). *NOTE: For purchases made under <u>federal contracts</u> the micro purchase threshold is \$9,999. Purchases between \$10,000 and \$249,000 require comparable quotes.
Small Purchase: \$25,000 - \$249,999 Click here for additional information on the IANR exception to the informal quote and noncompetitive justification process for certain agriculture-related purchases up to \$50,000.	Departments must contact the Business Center and collaborate with Procurement Services regarding their purchasing needs. - Departments can make purchases (with appropriate approvals) and are encouraged to review Ariba tile suppliers for product availability before seeking to purchase from suppliers outside of the University’s negotiated contracts. If using a supplier outside of the University’s negotiated contracts, one of the following is necessary: (3) comparable quotes - Purchasers are required to obtain competitive quotes. The informal quote process can be handled by departments. Contact the GNBC for guidance. - Informal quotes must be provided in writing, and all correspondence documented and shared with the GNBC. - Cooperative contract (e.g., E&I Cooperative Services) - Approved noncompetitive justification A purchase order is <u>required</u>.
Large Purchase: \$250,000 +	- A purchase in this dollar range will <u>require</u> competitive procurement through a competitive proposal or sealed bid process, a noncompetitive justification, or a cooperative contract. A purchase order is <u>required</u>.

University Funds Expenditure Restrictions

The following are examples of items that should not be purchased with University funds (note: this list is not all-inclusive):

- Donations or contributions to individuals or organizations
- Deposits or down payments
- Amusement or entertainment for employees
- Breakroom supplies, appliances, repairs or maintenance
- Flowers, holiday decorations, or personal objects (e.g., facial tissue, greeting cards, invitations, pictures, radios, coffee pots, heaters, refrigerators, art objects, etc.)
- Gifts, donations, awards or “give aways” to employees or at non-student events
- Food purchases are prohibited for employee recognition and retirement receptions. *With approval from an IANR Administrator, Dean or Director, unrestricted funds held at the University of Nebraska Foundation may be used to cover food and beverages for these types of events.*

Purchase and Sales Transactions between UNL Departments

Business center staff handle all purchase and sales transactions for goods or services between University departments. Examples of such internal transactions include:

- Marketplace orders
- Printing and Copy Services
- Master Gardener Program supplies
- Plant and Pest Diagnostic Lab fees
- University program registration fees
- University Bookstore purchases
- Fleet Management vehicle rentals

Do not use a P-Card to pay registrations through Cvent nor to pay for goods or services from University of Nebraska (UNL, UNK, UNO, UNMC) departments.

Purchasing from a UNL Department

When buying goods or services from another UNL department:

1. Provide the appropriate cost object number at the time of purchase.
2. Forward all order confirmations from UNL departments to your EZ mailbox.
 - These documents are needed by the GNBC for monthly financial reconciliation.

Paying an Invoice from a UNL Department

If your office receives an invoice from a University department to be paid from an EZ cost object (e.g., salary savings, programming account, grant):

1. Obtain the cost object number, business purpose and the authorized approver’s signature
2. Email the invoice and approval documentation to your EZ mailbox.
3. The GNBC will contact that department to initiate the payment transaction.

Providing Goods or Services to a UNL Department

If your office provides goods or services and the customer/University department will pay from a UNL cost object:

1. Request written confirmation from the customer approving the charge to the designated cost object number(s).
2. Forward the billing information and the approval email to your EZ mailbox.
3. The GNBC will process the transaction and notify the customer when payment is complete.

Service Center Billing Requirements

Extension programs may not bill University departments for services unless an approved Service Center fee has been established for that propose.

- All Service Center activities must comply with federal regulations and University policies for internal charges to grants, contracts, and departmental cost centers.
- Internal rates must be set at a break-even rate and cannot be based on market pricing.

Purchase and Sales Transactions with State of Nebraska Agencies

When a state agency needs to be invoiced for goods or services provided by Extension (i.e., the **agency needs to pay UNL**) **OR** when your office receives an invoice from a state agency (i.e., **UNL needs to pay the agency**), follow the procedure below:

1. **Do not use a P-Card** to pay state agency invoices.
2. Forward the billing information or invoice to your office's EZ mailbox via email.
3. Request the transaction be processed via Interstate Billing Transaction (IBT).

An Interstate Billing Transaction (IBT) is used to process payments for goods or services exchanged between state agencies. The billing agency initiates the IBT and sends it to the expending agency for approval and processing.

Examples of [Nebraska state agencies](#) include, but are not limited to, the following:

- **Departments:**
 - Department of Agriculture
 - Department of Health and Human Services
 - Public Service Commission
 - Game and Parks Commission
- **State Colleges:**
 - Chadron, Peru and Wayne State Colleges
- **Commodity Boards and Commissions:**
 - Nebraska Beef Council and Nebraska Cattlemen
 - Nebraska Corn, Soybean and Wheat Boards
 - Nebraska Dry Bean Commission

Note: This list is not all-inclusive. When in doubt, contact the Business Center to verify if the entity is classified as a state agency. [All invoices for sponsored activities or grants](#) must be initiated by the Office of Sponsored Programs (OSP).

Identify Customer Accounts with Nebraska Extension

For all Nebraska Extension financial transactions that result in an invoice, the customer account name must include the word **“Extension.”** Acceptable formats include:

- UNL Extension in [County Name]
- Nebraska Extension in [County Name]
- [County Name] County Extension

Invoices listing only an individual's name, without any reference to Extension, will not be accepted for payment processing by GNBC.

Purchasing Procedures for **GOODS** Requiring Special Handling

IANR Policy on Individual Memberships and Subscriptions

State appropriated funds (e.g., Salary Savings cost objects “21-63xx-xxxx”) may not be used to pay for **individual memberships** in civic or professional societies, professional organizations or to purchase personal subscriptions for journals or other periodicals.

- **Revolving funds, grants, contracts, and University of Nebraska Foundation funds may be used for this purpose, provided specific restrictions do not exist, and with approval from the cognizant unit administrator.**
 - Nebraska Extension employees must seek approval consideration via email from their supervisor/Engagement Zone Coordinator (EZC) and specify the cost object they plan to use for funding the membership.
 - A copy of the supervisor’s/EZC’s email approving the request to pay the individual membership fee must be included when submitting payment documentation.
- **Additional clarification to IANR policy by NE Extension: University funds must not be used to pay for individual lifetime memberships.**

State-appropriated funds may be used to pay **institutional memberships** in civic or professional organizations or to purchase **institutional subscriptions** for journals and other periodicals, provided approval is given by the supervisor/EZC (*email approval must be submitted with the payment request*).

Outstate Nebraska Information Technology (ONIT) Purchases

All technology items purchased with University funds are considered the property of the University of Nebraska, regardless of whether county tax dollars are used. Technology ownership, inventory, and IT support are managed by the University.

To ensure compliance with University standards—including enterprise architecture, security, accessibility, identity management, and PCI compliance—**all technology and software must be purchased through ONIT.**

All equipment and software intended for departmental use will be assessed for compliance with these standards. This includes adherence to [University of Nebraska System’s Executive Memorandum 16 \(EM16\)](#), which outlines the responsible use of University computers and information systems across the NU system.

Nebraska Extension offices must avoid co-mingling purchase and ownership of computers and technology items. For instance, if an office needs to purchase a laptop and the County Extension Office intends to fund it 100% from county tax funds, the purchase must still be processed by the ONIT Team and charged to a “22” programming cost center.

Click [here](#) to access additional technology-related resources, including the *Invoice for IT Technology Reimbursement* form.

UNL Policy for Funding Official Function Meals and Receptions

Meals or refreshments may be provided at official University-sponsored events with a documented business purpose which must align with furthering the University's mission. ***Purchasing food/beverages for virtual meeting attendees is not an allowable University expense.***

When submitting **UNL official function meal-related invoices** and **P-Card transaction documents** for payment, the following documentation must be included:

1. A copy of the meeting agenda, event flyer or program announcement (e.g., media/webpage announcement, email invite) that describes business purpose and identifies the date and location.
2. A list of attendees indicating whether individuals are a University employee or non-UN employee or student, including the individual's employment or headquarter city. [Click here to download the University's Non-Travel Related Meals and Receptions Attendee Listing form.](#)
 - a. If the official function event was open to the public, please note this on the business purpose documentation.
 - b. If the meal was served to minors (such as at a youth program, activity or in the classroom), the youth may sign an attendance form with only their first name. Adult sponsors or teachers must sign to acknowledge the number of students, school name, class location, and program date.

Food/Beverages for Non-Official University Functions

Effective July 1, 2023, Nebraska Extension no longer holds a special exception for funding non-travel related meals and receptions for employees. This means all meal-related expenses must follow the same guidelines and approval processes outlined in the UNL policy (*policy update in progress*), ensuring that expenditures are properly documented and meet the criteria for business purposes. Click here to view the "[Funding Non-Travel Meal Expenses Decision Flow Chart.](#)"

Food Purchased for a "Non-Official Function" Involving Volunteers

Example: Volunteers are invited to your office to put together program packets, and lunch is provided. Since there is no educational component, only the volunteers' meals are an allowable expense. If individual meals are purchased for this volunteer group, University employees must pay for their own lunch. Download and prepare the [Non-Travel Related Meals and Receptions Attendee Listing](#) form for the volunteers to sign and submit this form with your expense documentation.

Pepsi is the Official Soft Drink of the University of Nebraska-Lincoln

Pepsi is the official soft drink of the University of Nebraska-Lincoln. Beverages served at **University-sponsored events**—**both on or off-campus**—must be Pepsi products (e.g., Aquafina, Mountain Dew, Mug Root Beer, Starry (replaced Sierra Mist). [Click here to read UNL's Food and Beverage Service Policy Section on "Beverages."](#)

Purchasing from Amazon



University-paid employees create Amazon purchase requisitions through Firefly by selecting the SAP Ariba "Procure to Pay" Amazon Business & Office Supplies tile. County-paid employees, who do not have access to Firefly, may request a UNL Amazon Business Account for business-related purchases and must use their P-Card for payment. **Important: Personal Amazon accounts should not be used for business-related purchases.** Always use your University email and work address for contact and shipping information. [Click here to access the UNL Amazon Business Account FAQ.](#)

Participant Incentives: Gift Cards

With special permission, purchase of gift cards—physical and virtual (eGift cards)—with University funds may be allowed for specific Extension business purposes. Examples include meeting program objectives (e.g., rewarding youth or adults completing a class, task, or goal) or serving as an incentive (e.g., encouraging participants to complete an evaluation or survey).

Gift cards must only be purchased as needed, just prior to the distribution, and must always be kept in a secure, locked location with limited access. Cards must be distributed within thirty (30) days of purchase. For audit purposes, recipients must be documented and must acknowledge receipt of the incentive. [Click here for additional gift card purchase guidelines and instructions.](#)

Gift cards funded with University resources must **NOT** be purchased:

- As holiday gifts or other gifts to volunteers, employees, or students
- As a form of compensation

Important Note: Gift cards for research participant compensation must follow the [Office of Research and Economic Development IRB](#) guidelines.

Extension Programming Branded Merchandise and Apparel

All University of Nebraska merchandise must be purchased from a vendor that is licensed with the [Collegiate Licensing Company](#), which is UNL's exclusive trademark licensing agent. [Click here to learn more about UNL's Licensing and Branding Department guidelines.](#)

Do not send University of Nebraska-Lincoln nor 4-H logos to anyone for reproduction purposes without first checking whether the business or crafter has been approved through the University's licensing program.

The [Nebraska Extension's Branding Toolbox](#) is your go-to resource for communications, marketing materials and merchandise branding guidance.



Branded merchandise—such as caps, pens, notepads, or other low-cost promotional items—may be purchased from Extension programming or team revolving cost centers, and in some cases, from grant funds. A list of recipients is not required for low-cost items that are available to the public.

- **Funding Restrictions:** Promotional items should not be purchased using state-aided (2163) funds. Purchases using other funding sources are permitted only when there is a clear and justified business purpose.
- **Merchandise Sales:** Branded items purchased for resale must be charged to a programming cost center, and Nebraska sales tax must be collected when applicable.
- **Expense Documentation:** When purchasing branded items for public distribution, the intended use must be described in the *business purpose* section of the expense transaction documentation.
- **List of Recipients:** For apparel purchased to promote a specific program or event, an itemized list of all recipients—volunteers, collaborators, and UNL employees—must be provided, with UNL vs. non-UNL status identified. This list must be submitted with the invoice or P-Card voucher documentation.
- **Apparel Distribution Form:** Each recipient must acknowledge receipt of the item(s) by signing the required [Apparel Recipient Acknowledgement Form](#). The completed form must be submitted to the Business Center to be included with the purchase documentation.

Grant-Funded Extension Branded Apparel Guidelines

- **Grant Fund Restrictions:** Apparel items and branded merchandise may not be purchased with grant funds unless clearly justified as reasonable and allowable in the approved award budget.
- **Business Center Consultation:** Principal Investigators (PIs) must consult with their Grant Specialist to ensure promotional items are allowable and included in the grant budget.

University Extension Apparel for Employees

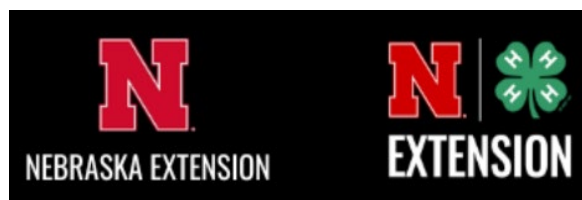
Clothing purchased by a department for professional image or visual recognition *does not qualify* for an Internal Revenue Service (IRS) exception from taxability to the recipient.

The IRS has recently increased audits of colleges and universities to ensure compliance with regulations related to employer-provided clothing. Consequently, the University must follow all applicable IRS rules. Due to recent clarification of IRS guidelines regarding the de minimis fringe benefit for apparel, ***the use of University funds for personal apparel purchases is suspended.***

Employees may purchase apparel with personal funds through the Nebraska Extension Apparel Store. Other acceptable funding sources for Nebraska Extension apparel orders may include county tax funds, the 4-H Council, the University of Nebraska Foundation (unrestricted funds), or other private benefactors.

Nebraska Extension Apparel Store – Personal Orders

The Nebraska Extension Apparel Store website opens for orders three times a year—February, May, and September. During these months, Extension Specialists, Educators, Instructors, and both University- and county-paid support staff may purchase apparel featuring one of two approved Nebraska Extension logos shown here.



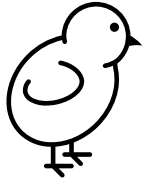
Self-Funded Nebraska Extension Apparel Store Purchases:

1. Purchases are considered personal and are not reimbursable with University funds.
2. Buyers may choose one or more items from the available selections.
3. Orders will be shipped directly to the address provided at checkout.
4. Shipping fees and applicable sales tax will be applied.
5. Payment must be made using a personal credit card.

Important: *Apparel purchased through the Nebraska Extension Apparel Store is for personal use only. This process is separate from program- or grant-funded apparel purchases, which will require signed recipient documentation.*

Avoid Purchasing Animals for Resale (e.g., 4-H Projects)

Nebraska Extension personnel must not use Extension programming accounts to purchase animals with the intent of reselling them. For example, it is not appropriate to use University funds to purchase chicks for the 4-H Broiler Project and then resell them to participating 4-H families.



All purchases of live vertebrate animals purchased with University funds for teaching, research, or extension purposes must follow [Institutional Animal Care and Use Committee \(IACAC\) guidelines](#). The IACUC advises the University administration on matters of animal care and use and ensures UNL's compliance with all applicable federal, state, and institutional policies, laws, and regulations.

Purchasing Procedures for Securing **SERVICES**

Obtain Certificate of Liability Insurance Certificate Prior to Services

Service providers, such as food caterers and tent installers for Extension events must have a **certificate of insurance (COI) on file with the University**. This requirement also applies to vendors performing repair or maintenance services on University property. Any exceptions to this policy must be reviewed and approved by the University's [Risk Management](#) department.

Use the online "[Certificate of Insurance Lookup Form](#)" to confirm whether a potential vendor has a current COI on file. [Click here for additional information and instructions on requesting a COI from a service provider.](#)

Hiring of University-Paid Employees or Immediate Family Members

Before hiring a speaker, consultant, or issuing payment to a grant or program participant, it is important to determine whether the individual is a current University of Nebraska employee (including UNK, UNL, UNMC, or NCTA) or has an immediate family member employed by a University of Nebraska System college or department.

- **Temporary Responsibility Compensation:** Payment to University employees for work performed outside the normal scope of their appointment (per [Executive Memorandum No. 19](#)) must be processed through the payroll system. Eligibility for supplemental pay requires a review of regular job duties and approval from IANR HR. Travel-related expenses for University employees must be submitted through Firefly.
- **Hiring Immediate Family Members:** Per [Board of Regents Policy](#), hiring an employee's immediate family member to perform services is **not allowed** without prior written approval from the Vice Chancellor of Business and Finance (VCBF). The GNBC Business Manager can assist with this process by preparing and submitting the approval request to the VCBF.

UNL Employee vs. Independent Contractor: How to Tell the Difference

Properly classifying individuals as either employees or independent contractors is essential to the University, as misclassification can result in significant penalties from federal and state agencies. The key distinction lies in the level of control exercised by the University. An individual is generally classified as an independent contractor if the University has the right to control or direct **only** the result of the work—not the means or methods used to accomplish it. [Click here to access the UNL Independent Contractor vs. Employee Classification Check List](#). Start by contacting your business center with any questions about classification.

Fees, Honoraria, and Reimbursements to Non-University Employees (e.g., speakers, consultants, independent contractors, county-paid employees)

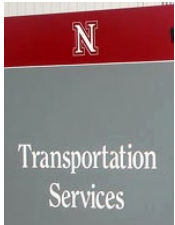
Payment of independent contractor fees and expense reimbursements to non-University employees is initiated by the individual completing the Visiting Personnel/Miscellaneous Expense Voucher (VP/MEV). **This process is also used to reimburse county-paid Extension employees and University undergraduates/student workers for business-related purchases and mileage.** Payment requests must not be submitted before the service is performed.

The Visiting Personnel/Miscellaneous Expense Voucher must reflect the current University of Nebraska mileage reimbursement rate for use of a non-employee’s personal vehicle. As of January 13, 2025, the rate is \$0.70 per mile. [Click here to go to the Visiting Personnel / Miscellaneous Expense Voucher preparation instructions.](#)

University Fleet Management

[University Fleet Management](#) (FM) provides vehicles for faculty and staff use on official University business and manages maintenance and repairs of University-owned vehicles. The FM website includes information and links for:

- Vehicle rental requests and rental rates
- Driver authorization information and requirements
- FM [policies and procedures](#), including vehicle management, maintenance and repair, and use of the [Voyager Credit Card](#) (assigned to each vehicle for fuel or repairs).



University Driving and Motor Vehicles Policy

The University of Nebraska Driving and Motor Vehicles policy applies to all motor vehicles used on official University of Nebraska business by faculty, staff and students. [Click here to review the full policy.](#) **Individuals driving a personal vehicle for University business must review the “Use of Personal Vehicles” section of the policy.** The authorized driver requirements apply to anyone operating a vehicle on official University business. Information on expense reimbursement for use of a personal vehicle is available in the [University Travel Policy](#).

Fleet Management Engagement Zone Department Codes

Specific University Fleet Management (FM) “Department Codes” have been assigned to each Engagement Zone to ensure proper tracking of vehicle rentals and fuel charges. Using these department codes ensures that FM sends all related documentation to the appropriate EZ group mailbox for GNBC business processes.

EZ1 = 68583EZ1	EZ4 = 68583EZ4	EZ7 = 68583EZ7	EZ10 = 68583EZ10
EZ2 = 68583EZ2	EZ5 = 68583EZ5	EZ8 = 68583EZ8	EZ11 = 68583EZ11
EZ3 = 68583EZ3		EZ9 = 68583EZ9	EZ12 = 68583EZ12

Use the FM department codes to:

1. Submit a vehicle rental request to Fleet Management, or
2. Submit the FM [end-of-month paper log mileage entry](#) for monthly rentals.

University Travel Information, Procedures and Forms

Travel Resources

[Click here for access to University of Nebraska travel policy, process, and training resources](#). The website also offers the option to [subscribe to the NU Travel listserv](#), where you can receive updates on travel news, travel provider information and updates (such as airlines or car rentals), as well as other travel and non-travel announcements.

Travel Requests and Expense Reporting (Firefly Business Application)

University employees will access the Travel and Expense Reporting portal through **Firefly**. The portal includes various tiles for both travel and non-travel processes and resources, such as **NU Travel ENews** and training resources for the **NU Travel Program**.



Employees will use this portal to:

- Submit travel authorization requests
- Book travel
- Create expense reports after completing travel.

Please note: Non-travel reimbursements must be submitted through a separate portal.

Travel approvers will review and approve both travel and non-travel expense reimbursements through the approval workflow inbox.

Travel Authorizations

Employees must complete specific authorization procedures to be eligible for reimbursement for University-related business travel. A Travel Request must be submitted and approved **before** making travel arrangements or beginning travel. This requirement applies even to Travel Status trips where no business expenses will be incurred by either the traveler or the University.

Student workers traveling on behalf of University Extension must complete the [NE Extension Student Worker Pre-Trip Request for Travel Authorization \(TA\) form](#) and submit it to their supervisor for approval. The supervisor is responsible for keeping a copy of the approved TA on file.

The only exception to the Travel Request requirement applies to Travel Status trips between campuses (NCTA, UNCA, UNK, UNL, UNMC, and UNO) and other University-owned locations, provided no expenses or reimbursements will be charged to University or University-managed funds. Additionally, Blanket Travel Authorizations (BTAs) are permitted for multiple business trips with the same business purpose within a single fiscal year.

Blanket Travel Authorizations

University employees who regularly travel from their primary work location to temporary sites for University business are required to complete a [Blanket Travel Authorization \(BTA\)](#). Each BTA is valid only for the current fiscal year (July through June), and a new authorization must be submitted prior to the start of each fiscal year.

Travelers may charge a BTA to either a [Cost Center or WBS](#) (i.e., grant). However, if the WBS is locked, the associated BTA will also be locked, necessitating the traveler's creation of a new blanket request.

The Blanket Travel Authorization serves as documented supervisor approval for University employees to travel within Nebraska (for same-day or multi-day travel) or to contiguous counties in neighboring states (same-day travel only). These trips must support activities such as conducting research or programming, attending or providing training, participating in in-state conferences or professional development opportunities, attending or leading meetings, serving on committees, or performing other routine duties at temporary work locations. These activities are considered ordinary, necessary, and reoccurring as a part of the employee's job responsibilities.

For travel outside Nebraska that is non-routine—such as multi-day trips or conferences—a specific Travel Request must be submitted for Travel Authorization.

Travel and Non-Travel Expense Reimbursements

All University employee travel and non-travel reimbursements must be submitted, approved, and processed through the University's **Firefly** expense management portal.

To comply with the **State of Nebraska's 60-day reimbursement deadline**, employees should submit expense reports promptly after travel or incurring expenses. Timely submission allows Payment Services time to review reports and return them for any necessary corrections before the deadline.

NU Travel Policy: 60-Day Reimbursement Deadline for Expenses

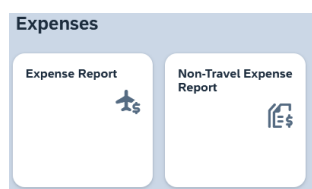
Travelers are responsible for being familiar with the [NU Travel Policy](#), especially regarding the **60-day reimbursement deadlines** outlined in [Nebraska State Statute 81-1174](#). This statute mandates the following:

- **Travel expenses** must be submitted **within sixty (60) days after the last day of travel**.
- **Non-travel expenses** must be submitted **within sixty (60) calendar days from the date the expense was incurred**.

A 60-day Reimbursement Deadline Calculation Spreadsheet is available [here](#) for reference.

Reimbursements submitted after the 60-day deadline will not be paid by the University. This is a State of Nebraska statutory requirement and cannot be waived.

Expense Reimbursements to NU Employees



University employees submit **travel and travel-related expense reimbursement** requests, along with detailed receipts and supporting documentation, through the **Expense Report** portal in **Firefly**. A Travel Authorization (TA) or Blanket Travel Authorization (BTA) must be approved by the employee's supervisor prior to requesting reimbursements.

For non-travel reimbursements, employees (excluding undergraduate student workers) must use the **Non-Travel Expense Report** portal for approval consideration.

Expense Reimbursements to University Undergraduate Student Workers

University undergraduate student workers do not have access to Firefly for submitting travel or non-travel expense reimbursement requests. However, the **60-day reimbursement submission deadline** outlined in **Nebraska State Statute 81-1174** still applies to student workers.

- Student workers must submit both travel and non-travel expense reimbursements requests using the [Visiting Personnel Miscellaneous Expense Voucher](#). [Click here for instructions](#).

Mileage Reimbursement Rate

Effective January 13, 2025, the University has adopted the current GSA standard mileage reimbursement rate of \$0.70 per mile. This rate applies to:

- All University employees
- Students
- Individuals who are not employed by the University (e.g., county-paid Extension employees, speakers, consultants)

Non-University individuals must submit a [Visiting Personnel Miscellaneous Expense Voucher](#) to request mileage reimbursement.

Personal Vehicle Use One-Day Travel Mileage Log

The [Personal Vehicle Use One-Day Travel Mileage Log](#) was created for employees who use their personal vehicle to travel to multiple locations in a single day, particularly in rural areas such as fields or pastures, where specific site addresses may be difficult to identify.

Because cell phone service and GPS access may be unreliable in remote areas of Nebraska, this form ensures consistency and accuracy in reporting mileage for same-day travel with multiple business purposes.

Instructions for Use:

- The employee completes the mileage log and attaches it to their Blanket Travel Authorization (BTA) Expense Report in Firefly.
- Instead of calculating mileage using Google Maps, the employee should enter the total number of miles driven for the day.
- In the Comment box of the expense report, the employee must include the note: "See attached one-day mileage log to multiple locations."

University Financial Reports

At the University of Nebraska, the [fiscal year](#) (FY) runs from July 1 through June 30. A “fiscal year” is a 12-month period used for accounting and financial reporting, and it is identified by the year in which it ends. For example, FY26 refers to the period that ends on June 30, 2026.

Fiscal Periods

Each month in a fiscal year is called a fiscal period. Because July is the first month of the fiscal year, July is fiscal period 01, August is period 02, and so on, ending in June with period 12.

Following period 12 (June-1), there are **two additional fiscal periods** used for posting and reporting: **June-2 and June-Final**. These extra periods occur in July and early August and are **used to complete end-of-year accounting processes and close the books for the prior fiscal year**. June-1 and June-2 reports are emailed to recipients in July and the final fiscal yearend (FYE) report is emailed mid-August.

Fiscal Year-End Closing and Carryforward Balances

The University’s fiscal year-end closing process occurs during July and August and involves extensive financial reconciliation by Accounting. As a result, salary savings and carryforward balances are not posted to new fiscal year until all closing activities are fully completed. Because of this timing, these balances may not appear in financial reports until Period 03 (September).

Monthly SAP Financial Transaction Reports

The format of the SAP financial reports is determined by the University’s accounting system and cannot be modified by the GNBC. These reports are distributed via email to Extension Educators and Instructors who either:

- Have spending authority over specific cost objects, or
- Are included for collaborative or informational purposes.

The GNBC is responsible for generating and emailing the monthly reports, which include:

- Payroll details from the previous month's payroll
- Payroll and operating commitments
- Revenue and expenses, and
- A financial summary.

Report Timing and Access

The GNBC strives to distribute monthly financial reports within the first four business days of each month, with the exception of [fiscal year-end reports, which will be delayed due to closing activities](#).

Reports can be sent to multiple recipients as needed for financial oversight or collaboration.

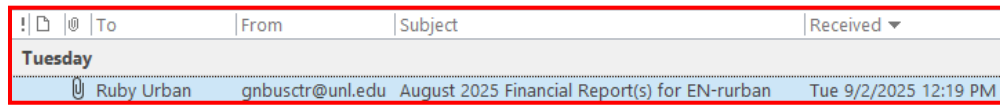
Requesting Additional Report Recipients

If additional individuals need access to the monthly financial reports, the **Educator or Instructor responsible for the cost object** should send an email to the **EZ mailbox** with the following information:

- Cost object number
- Cost object name
- Full names of the individuals to be added to the distribution list.

What to Expect in Your Inbox

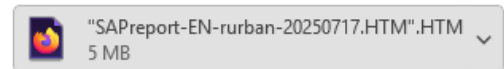
The monthly financial report notification will appear in your inbox similar to the example below. Please note that the "From" field may display the name of a GNBC team member or the GNBC group mailbox, depending on which mailbox the report was sent.



Opening and Navigating the Financial Report

When you open the email, you will find the GNBC staff contact information and helpful details and instructions within the email body. To access your financial report:

- Double click on the attached file labeled with the ".HTM" extension.
- Choose to "Open" or "Save" the file when prompted.
- Within the report, the "Report Types" (e.g., Payroll, Commitments, etc.) are linked to the cost object name listed in blue font in the "Description" column. Single-click a cost object name to open its detailed report.
- To return to the previous webpage, click on the "Reload this page"  icon (Chrome, Firefox, Edge).
- You can print or save individual reports for your records.



Budget Data For EN-rurban								
Report Help		Updated 08-20-2022 11:52:15			Summary Card			
Description	Cost Object	Report Type	Budget	Current Month	Current Year	Life To Date	Commitment	Balance
Cost Object Name	2x-63xx-xxxx	Payroll						
Cost Object Name	2x-63xx-xxxx	Commitments						
Cost Object Name	2x-63xx-xxxx	Revenue and Expenses						
Cost Object Name	2x-63xx-xxxx	Financial Summary	0.00	1250.00-	4227.39-	7984.16-	0.00	7984.16

Clicking the **Summary Card** link will open a list of your cost object names and numbers. You may find it helpful to print this list for easy reference when reviewing or discussing financial details.

Each University cost object number may have up to four different report types displayed:

1. **Financial Summary.** This report is an overview of the entire cost object, including budget (plan), prior fiscal year carry forward balances, current month expenses paid (period XX), cumulative or year-to-date expenses paid, life-to-date expenses paid for grant funds, outstanding commitments, and the balance remaining (variance).
2. **Revenue and Expenses.** This report lists revenue, expense and transfer transactions posted to the cost object and sub-totaled by general ledger (GL) categories (i.e., revenue and cost elements).
3. **Payroll.** This report lists individual payroll expenses posted to the cost object subtotaled by expense category.
4. **Commitments.** This report lists the outstanding commitments to be paid from the cost object. Examples include salary and benefits to be paid and outstanding purchase orders.

How to Read a Financial Report by Fund Type

Click on the images below to follow the link to the specific report.

21 - State Appropriated

How much was my CRA allocation?

Balance = plan - cumulative - commitment

How much do I have left to spend?

How much was my total allocation?

How much have I spent this month?

How much have I spent so far this year?

How much am I committed to pay in salaries?

Cost Element	Plan	Balance	Commitment	Balance	Commitment	Balance	Commitment
STATE APPROPRIATED	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
STATE APPROPRIATED - SAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
STATE APPROPRIATED - BENEFIT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
STATE APPROPRIATED - OTHER	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
STATE APPROPRIATED - TOTAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

22 - Revolving

How much do I have left to spend?

Cost Element	Plan	Balance	Commitment	Balance	Commitment	Balance	Commitment
REVOLVING	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
REVOLVING - SAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
REVOLVING - BENEFIT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
REVOLVING - OTHER	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
REVOLVING - TOTAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

25 or 26 - Grant

When does this project start?

How much was my total allocation?

How much have I spent this month?

How much have I spent so far this year?

How much have I spent on this project?

How much am I committed to pay in salaries?

Cost Element	Plan	Balance	Commitment	Balance	Commitment	Balance	Commitment
GRANT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
GRANT - SAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
GRANT - BENEFIT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
GRANT - OTHER	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
GRANT - TOTAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

27 - Miscellaneous Donors

What was my balance from last year?

How much have I spent this month?

How much money have I received?

How much have I spent so far?

How much do I have left to spend?

Cost Element	Plan	Balance	Commitment	Balance	Commitment	Balance	Commitment
MISCELLANEOUS DONORS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
MISCELLANEOUS DONORS - SAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
MISCELLANEOUS DONORS - BENEFIT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
MISCELLANEOUS DONORS - OTHER	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
MISCELLANEOUS DONORS - TOTAL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

21-State Appropriated

How much was my GRA allocation?

Variance = plan - cumulative - commitments

How much was my operating allocation?

How much do I have left to spend?

How much was my total allocation?

How much have I spent this month?

How much have I spent so far this year?

How much am I committed to pay in salaries?

UNIVERSITY OF NEBRASKA
Cost Center: Revenue and Expense Summary
For Periods: 1 - 11 / 2009

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DATE: 05/11/2009
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SYS/CL: UNP 005

Cost Elements	Plan	Period 11	Cumulative Act.	Commitments	\$ Variance	% Remain
515000 Plan Other Acad Sal	0.00	0.00	0.00	3,620.00	3,620.00-	0
515200 Oth Acad-Temp	21,660.00	0.00	0.00	0.00	21,660.00	100
515210 Graduate Assistants	0.00	0.00	18,040.00	0.00	18,040.00-	0
* Other Academic Salaries & Wag	21,660.00	0.00	18,040.00	3,620.00	0.00	0
516000 Student Hourly	375.00	0.00	0.00	0.00	375.00	100
* Student Wages	375.00	0.00	0.00	0.00	375.00	100
517500 Other Compensation	0.00	0.00	330.00	0.00	330.00-	0
* Other Salaries/Wages/Personal	0.00	0.00	330.00	0.00	330.00-	0
** Total Salaries & Wages	22,035.00	0.00	18,370.00	3,620.00	45.00	0
*** Total Personal Services	22,035.00	0.00	18,370.00	3,620.00	45.00	0
521000 Plan Operating	5,250.00	0.00	0.00	0.00	5,250.00	100
521200 Communications	0.00	0.00	753.25	0.00	753.25-	0
521500 Publish/Print/Photo	0.00	0.00	122.88	0.00	122.88-	0
521600 Insurance	0.00	0.00	360.00	0.00	360.00-	0
524301 Duplicat Equip Rent	0.00	0.00	0.90	0.00	0.90-	0
525100 R&M Bldg/Other Str	0.00	0.00	40.00	0.00	40.00-	0
525300 R&M Motor Vehicles	0.00	0.00	102.87	0.00	102.87-	0
* Operating Expenses/Services	5,250.00	0.00	1,299.90	0.00	3,950.10	75
531100 Office Supplies	0.00	0.00	181.03	0.00	181.03-	0
531200 Cultural Sup	0.00	0.00	75.06	0.00	75.06-	0
531300 Equip & Mainten Supp	0.00	0.00	6.21	0.00	6.21-	0
531400 Shop Eq/Repl	0.00	0.00	79.99	0.00	79.99-	0
531500 Gasoline	0.00	0.00	89.57	0.00	89.57-	0
* Operating Supplies	0.00	0.00	441.86	0.00	441.86-	0
** Total Operating & Supplies	5,250.00	0.00	1,741.76	0.00	3,508.24	67
541300 University/State Inf	0.00	0.00	219.02	0.00	219.02-	0
* Domestic Travel Expense	0.00	0.00	219.02	0.00	219.02-	0
** All Travel Domestic and Forei	0.00	0.00	219.02	0.00	219.02-	0
*** Total Non-Personal Services	5,250.00	0.00	1,960.78	0.00	3,289.22	63
**** Total Direct Costs	27,285.00	0.00	20,330.78	3,620.00	3,334.22	12
***** Total Expenditures & Other De	27,285.00	0.00	20,330.78	3,620.00	3,334.22	12
Current Yr Rev (over)/under Exp	Plan	Period 11	Cumulative Act.	Commitments	\$ Variance	% Var.
Current Yr Rev (over)/under Exp	27,285.00	0.00	20,330.78	3,620.00	3,334.22	12

*****COMMITMENTS REFLECT ALL OPEN ITEMS AS OF 05/11/2009

22-Revolving and 23-Auxiliary

UNIVERSITY OF NEBRASKA
Cost Center: Revenue and Expense Summary
For Periods: 1 - 11 / 2009

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DATE: 05/11/2009
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Revenue Elements	Plan	Period 11	Cumulative Act.	Commitments	\$ Variance	% Uncoll
452100 Basic Materials and Ser	0.00	42.00-	1,706.00-	0.00	1,706.00	0
452119 Sales and Serv Tax	0.00	0.00	246.00-	0.00	246.00	0
452510 Clinic Participants	0.00	0.00	0.00	0.00	0.00	0
* Sales & Services	0.00	51.50-	12,831.09-	0.00	12,831.09	0
** Total Revenue & Other Additio	0.00	51.50-	12,831.09-	0.00	12,831.09	0

Cost Elements	Plan	Period 11	Cumulative Act.	Commitments	\$ Variance	% Remain
521100 Postage	0.00	0.00	58.67	0.00	58.67-	0
521302 Federal Express	0.00	0.00	9.16	0.00	9.16-	0
521500 Publish/Print/Photo	0.00	0.00	844.24	0.00	844.24-	0
521700 Awards Expenses	0.00	0.00	1,272.53	0.00	1,272.53-	0
* Operating Expenses/Services	0.00	0.00	2,184.60	0.00	2,184.60-	0
531100 Office Supplies	0.00	0.00	1,521.27	0.00	1,521.27-	0
531200 Households/Instl Supp	0.00	450.80	2,488.05	0.00	2,488.05-	0
531600 Gen Insts Ed & Recre	0.00	60.00	2,860.84	0.00	2,860.84-	0
* Operating Supplies	0.00	510.80	6,870.16	0.00	6,870.16-	0
** Total Operating & Supplies	0.00	510.80	9,054.76	0.00	9,054.76-	0
*** Total Non-Personal Services	0.00	510.80	9,054.76	0.00	9,054.76-	0
**** Total Direct Costs	0.00	510.80	9,054.76	0.00	9,054.76-	0
***** Total Expenditures & Other De	0.00	510.80	9,054.76	0.00	9,054.76-	0
Current Yr Rev (over)/under Exp	Plan	Period 11	Cumulative Act.	Commitments	\$ Variance	% Var.
Current Yr Rev (over)/under Exp	0.00	459.30	3,776.33-	0.00	3,776.33	0
Prior Yr Bal Forward			Cumulative Act.	Commitments	Surpl/(Deficit)	
310000 Prior Yr Bal Forward			10,620.47-	0.00	10,620.47	
Total Balance			Cumulative Act.	Commitments	Surpl/(Deficit)	
Total Balance			14,396.80-	0.00	14,396.80	

*****COMMITMENTS REFLECT ALL OPEN ITEMS AS OF 05/11/2009

How much money did I bring in this year?

How much have I spent so far this month?

How much have I spent so far this year?

What was my balance from last year?

How much do I have left to spend?

25 or 26 – Grant

Reporting Period: 11/ 2009

Project Start/Finish Dates: 09/01/2008 TO 08/31/2011

Project: WBS 25-6222-0336-001 TO WBS 25-6222-0336-001

WBS Elements: Revenue and Expense Summary AS OF 05/11/2009

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ENR55002

Time: 15:04:15

User: SWALKER

When does this project end?

Cost Elements	Plan	Period 11	Year to Date	Life to Date	Commitments	\$ Variance	% Remain
511000 Planned Faculty Salaries	98,135.00	0	0	0.00	0	98,135.00	100
* Faculty Salaries	98,135.00	0	0	0.00	0	98,135.00	100
515000 Plan Other Acad Sal	0	0	0	0.00	5,040.00	5,040.00-	0
515210 Graduate Assistants	0	0.00	6,185.46	6,185.46	0	6,185.46-	0
** Other Academic Salaries & Wages	0	0.00	6,185.46	6,185.46	5,040.00	11,225.46-	0
** Total Salaries & Wages	98,135.00	0.00	6,185.46	6,185.46	5,040.00	86,909.54	89
519000 Planned Benefits	34,133.00	0	0	0.00	0	34,133.00	100
* Planned Benefits	34,133.00	0	0	0.00	0	34,133.00	100
519310 Gr Asst Hlth Ins Com	0	0.00	555.00	555.00	0	555.00-	0
* Health Insurance Contribution	0	0.00	555.00	555.00	0	555.00-	0
519600 Staff Remissions	0	0.00	2,481.42	2,481.42	0	2,481.42-	0
* Staff Remissions	0	0.00	2,481.42	2,481.42	0	2,481.42-	0
519800 Workers Compensation	0	0.00	33.79	33.79	0	33.79-	0
* Workers Compensation	0	0.00	33.79	33.79	0	33.79-	0
** Total Benefits	34,133.00	0.00	3,070.21	3,070.21	0	31,062.79	91
*** Total Personal Services	132,268.00	0.00	9,255.67	9,255.67	5,040.00	117,972.33	89
520000 Plan Tot Operate Exp	7,900.00	0	0	0.00	0	7,900.00	100
521300 Freight and Cartage	0	0.00	32.00	32.00	0	32.00-	0
521302 Federal Express	0	0.00	7.64	7.64	0	7.64-	0
* Operating Expenses/Services	7,900.00	0.00	39.64	39.64	0	7,860.36	99
530000 Plan Sup & Materials	33,000.00	0	0	0.00	0	33,000.00	100
531100 Office Supplies	0	15.37	86.05	86.05	0	86.05-	0
531401 Misc Supplies/Repair	0	0.00	56.81	56.81	0	56.81-	0
532400 Photography Supplies	0	17.45	17.45	17.45	0	17.45-	0
533100 Research and Lab Supplies	0	161.55	5,141.92	5,141.92	0	5,141.92-	0
533102 Radioactive Materials	0	101.00	759.00	759.00	0	759.00-	0
533103 Mach & Lab Equip For	0	0.00	172.98	172.98	0	172.98-	0
533910 Mach Equip <5000	0	0.00	197.00	197.00	0	197.00-	0
* Operating Supplies	33,000.00	295.37	6,317.59	6,317.59	0	26,682.41	81
** Total Operating & Supplies	40,900.00	295.37	6,357.23	6,357.23	0	34,542.77	84
540000 Planned Travel Expenses	6,000.00	0	0	0.00	0	6,000.00	100
* Domestic Travel Expense	6,000.00	0	0	0.00	0	6,000.00	100
** All Travel Domestic and Foreign	6,000.00	0	0	0.00	0	6,000.00	100
*** Total Non-Personal Services	46,900.00	295.37	6,357.23	6,357.23	0	40,542.77	86
**** Total Direct Costs	179,168.00	295.37	15,612.90	15,612.90	5,040.00	158,515.10	88
580000 Plan Indir Cost & Ot	70,801.00	0	0	0.00	0	70,801.00	100
581000 Indirect Cost Charges	0	0.00	5,763.41	5,763.41	0	5,763.41-	0
**** Other Deductions	70,801.00	0.00	5,763.41	5,763.41	0	65,037.59	92
***** Total Expense	249,969.00	295.37	21,376.31	21,376.31	5,040.00	223,552.69	89

Revenue (over)/under expense	Plan	Period 11	Year to Date	Life to Date	Commitments	\$ Variance	% Var.
Revenue (over)/under expense	249,969.00	295.37	21,376.31	21,376.31	5,040.00	223,552.69	89

How much was my total award?

How much have I spent this month?

How much have I spent so far?

How much have I spent in the life of this project?

How much am I committed to pay in salaries?

How much do I have left to spend?

27 – Miscellaneous Donors (i.e., for small donations or UN Foundation Fund expense “pass through”)

Reporting Period: 10/ 2009

Project Start/Finish Dates: 00/00/0000 TO 00/00/0000

Project: Agronomy Teaching Rollup

WBS 27-6122-0001-001 TO WBS 27-6122-0001-001

WBS Elements: Revenue and Expense Summary AS OF 04/15/2009

Page: 1

ENR55002

Time: 15:26:01

User: SWALKER

What was my balance from last year?

Revenue Elements	Plan	Period 10	Year to Date	Life to Date	Commitments	\$ Variance	% Uncoll.
464700 Pri Cap Grants/Gifts	0	0.00	3,500.00-	3,500.00-	0	3,500.00	0
* Private Grants & Contracts	0.00	0.00	3,500.00-	3,500.00-	0	3,500.00	0
** Total Gifts, Grants, Contracts	0.00	0.00	3,500.00-	3,500.00-	0	3,500.00	0
499999 Cfd Prior Year FB	0	0	0	446.00-	0	446.00	0
** Other Revenue & Other Additions	0.00	0	0	446.00-	0	446.00	0
*** Total Revenue	0.00	0.00	3,500.00-	3,946.00-	0	3,946.00	0

Cost Elements	Plan	Period 10	Year to Date	Life to Date	Commitments	\$ Variance	% Remain
562200 College Training	0	0.00	3,500.00	3,500.00	0	3,500.00-	0
** Government Aid	0.00	0.00	3,500.00	3,500.00	0	3,500.00-	0
*** Total Non-Personal Services	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00-	0
**** Total Direct Costs	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00-	0
***** Total Expense	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00-	0

Revenue (over)/under expense	Plan	Period 10	Year to Date	Life to Date	Commitments	\$ Variance	% Var.
Revenue (over)/under expense	0.00	0.00	0.00	446.00-	0.00	446.00	0

*****COMMITMENTS REFLECT ALL OPEN ITEMS AS OF 04/15/2009.

How much have I spent this month?

How much money have I received?

How much have I spent so far?

How much do I have left to spend?

Fiscal Year End (FYE) Reporting Requirements

Annual Report of University's Deferred Revenue and Prepaid Expenses

The University of Nebraska's fiscal year ends June 30. To ensure accurate year-end financial reporting, each department is required to report any **deferred revenue** and **prepaid expense** transactions. This helps ensure that all balance sheet items are properly recorded in the correct fiscal year.

- When money is received prior to the goods or services being delivered to the external customer, it is considered **deferred revenue**.
- When money is paid to an external vendor prior to goods or services being delivered, it is considered a **prepaid expense**.

Each year the GNBC provides instructions and forms to report deferred revenue and prepaid expense transactions. *Deferred Revenue and Prepaid Expenses (DR/PE) forms should not be prepared and sent to the GNBC mailbox prior to June 30.*

Annual County Tax Fund Budget/Full-Time Equivalent (FTE) Employee Reports

Each Lead Educator is required annually by Nebraska Extension to submit the following operating budget tax fund reports to the GNBC:

- A copy of the **approved budget of FTE and expenditures** to be supported by the County Tax Funds during the current fiscal year.
- A copy of the report of **actual FTE and expenditure activity** supported by the County Tax Funds for the prior fiscal year.

These reports are due in mid-October. The GNBC will email the report preparation and submission instructions to the EZ group lists.

Financial Transaction Review and Reconciliation

Timely review and reconciliation of transactions for all University cost objects are essential to maintaining the accuracy and integrity of the University's accounting records. The primary purpose of monthly reconciliation is to identify and correct financial errors and reduce the risk of fraud. All employees are encouraged to review their monthly financial reports with these goals in mind. If you notice any discrepancies, please contact the GNBC for assistance in investigating and resolving them.

Financial transactions are processed through the UNL SAP financial management system, and monthly financial reports are sent by the GNBC via email. These reports serve as your University "bank statement" for each fund type, providing a summary of activity and balances.

- County offices and statewide Educators and Instructors are encouraged to maintain a shadow system (e.g., Quicken, Excel) to track additional details related to their program transactions.
- Entries in the shadow system recordkeeping should be reconciled monthly against the UNL SAP Revenue and Expenses detailed report to ensure accuracy and consistency.
- Extension offices should document **when** the SAP Revenue and Expenses Summary report was reconciled and **who** completed the reconciliation. This can be done by having the reconciler sign and date a printed copy of the report or by using a digital method such as DocuSign.

- The monthly reconciliation process is an important task. Revenue and expense transactions may be posted incorrectly due to human error or technology challenges that interrupt data transmission. In some cases, transactions could remain in a “follow-up” status or be inadvertently sent to an incorrect email address.



Please allow two to three days for the bank deposit processing with the SAP workflow.

Important: The deposit posting date shown on your SAP financial reports **may not match** the actual date of your bank deposit. For example, a deposit made on the last day of the month will typically not appear on your financial reports until the following month. Due to State system guidelines, GNBC is not permitted to post deposit entries to the State Treasurer account on the last business day of the month.

Financial Records Retention

Records Retention Policy

Extension office business operations are subject to UNL internal and State financial reviews. Each office is responsible for [UNL records retention](#) compliance. All cash handling records (e.g., receipt books, mail logs, bank deposit books, supporting documentation) must be safely stored, clearly labeled, and organized to ensure financial documents are easily accessible and available on request.

The [University of Nebraska BOR Record Retention Policies \(Schedule 170-3\)](#) applies to the retention of all records (e.g., accounts receivable, accounts payable, contracts, travel) of the University of Nebraska-Lincoln. Electronic record retention follows the same retention as paper records. Accounts receivable record retention applicable to Extension cash handling is current fiscal year plus 7 years. Contact the GNBC for additional information or to discuss your financial record disposal preparation.

Internal and External Audits

[Internal Audit and Advisory Services](#)

Internal Audit and Advisory Services has the

authority to audit all areas of the University of Nebraska. This includes full and unrestricted access to any University records, physical assets, information systems, and personnel relevant to the performance of an audit or investigation. Please note that inquiries or information gathering do **not** necessarily indicate that faculty or staff are being targeted or accused of improper conduct or noncompliance with University policies, laws, or regulations.

P-Card activity and procedures are subject to review at any time—either on-site or through the SAP accounting system. Reviews may include, but are not limited to, sampling of purchasing activity, physical observations of purchases, staff interviews, review of documentation, and participant roles.

From:	P2P Card Audit cardaudit@nebraska.edu
Sent:	Wednesday, February 14, 2024
To:	Name of P-Card Holder
Subject:	INFORMATION REQUEST: PCARD SUPPORTING DOCUMENTATION

External Audit Requests

External auditors typically notify the central University offices to announce audits or request information. However, there may be occasions when an external auditor contacts an Extension office directly. If this happens, **you must immediately report the inquiry to both your EZC and the GNBC before providing any information related to University personnel, financial records, or documentation.** Because Extension is supported by federal, state, and county funds, it is important to identify which funds are under review and to understand the purposes of the audit or information request. Please ensure that any external audit notification details (such as a letter) are promptly forwarded to the appropriate University or County office for proper follow-up.

BUSINESS PROCESSES, PROCEDURES AND FORMS

Extension Engagement Zone Group Mailboxes

The GNBC has two group mailboxes that have been referenced throughout this reference guide:

1. GNBC Mailbox: gmbusctr@unl.edu

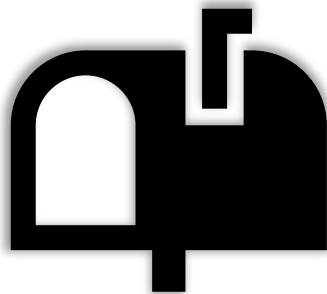
This group mailbox was created for Extension offices to send their bank deposit Revenue Receipt Vouchers, bank deposit slip reorders, cash handling acknowledgement forms, UNL Bursar's change fund receipt/transfers, and cash overage/shortage reports. It will also be used when emailing quarterly county sales tax confirmations and annual fiscal year-end financial reports. *This is the bank deposit and cash-related (\$-In) mailbox.*

2. EZone Mailbox: [EZ\(your zone#\).gnbc@unl.edu](mailto:EZ(your zone#).gnbc@unl.edu)

This group mailbox was created for submitting financial questions and expenditure documentation, such as Marketplace order purchase notices, fully executed/approved DocuSign paperwork, P-Card documentation, packing lists, invoices, warrant requests, visiting personnel forms, and expenditure contracts for review. *This is the expenditures (\$-Out) mailbox.*

Sending an email to the GNBC (\$-In) mailbox or your respective EZ (\$-Out) mailbox will ensure that your message is monitored and responded to promptly.

[Click here to go to the Zone Group Mailbox Reference Guide.](#) This guide serves as a quick reference for preparing your email revenue and expense documentation. When sending financial documents for processing, please make sure your email subject line follows the GNBC's requested format protocols.



University Change Fund Management

The EZC will designate a University-paid position—typically a Lead Educator—to serve as the office's **Change Fund Custodian**.

- The Change Fund Custodian is responsible for overseeing and reconciling the fund on a monthly basis.
- Requests to establish, increase or decrease a [University change fund](#) must be emailed to the EZC and GNBC for coordination with the UNL Bursar's Office.
 - *Cash must not be withheld from a deposit to increase the change fund balance.*

The following change fund management forms shall be used as described in the next three sections and are available for download from the Nebraska Extension Financial Management Forms website:

- [Monthly Change Fund Reconciliation Report](#)
- [Change Fund Cash Shortage or Overage Reporting Form](#)
- [Change Fund Cash Shortage or Overage Occurrence Log](#)

Managing Your Change Fund

Change funds **must be counted at least monthly by the Fund Custodian** and not by office staff who regularly make change from the fund.

- The [Monthly Change Fund Reconciliation Report](#) form shall be used to document this task.
- For University audit purposes, the Fund Custodian shall maintain a copy of each cash count.

Monthly Change Fund Reconciliation
Nebraska Extension Office

Date Change Fund Reconciled: _____

Quantity	Denomination	Amount	Total
0	0.01	0.00	
0	0.05	0.00	
0	0.10	0.00	
0	0.25	0.00	
0	0.50	0.00	
		Total Coin	\$0.00
0	1.00	0.00	
0	5.00	0.00	
0	10.00	0.00	
0	20.00	0.00	
0	Other	0.00	
		Total Dollars	\$0.00
Total Cash on Hand			\$0.00
Total Amount of Change Fund			\$0.00
Overage (Shortage)			\$0.00

I certify that I have counted the change fund assigned to the Nebraska Extension Office location identified below.

Office Name/Location: _____

Fund Custodian Name: _____

Fund Custodian Signature: _____ Date Signed: _____

Change Fund Cash Short or Over Reporting

The Change Fund Custodian shall document any cash over or short discoveries on the [Change Fund Cash Shortage/Overage Report Form](#) and identify the cost object for posting the balancing transaction. **The GNBC must be notified immediately of any overage or shortage.** The Custodian shall complete the report, provide an explanation of the circumstances, and email it to the GNBC (gncustr@unl.edu). The GNBC will forward a copy of the report to the EZC and Bursar's Office.

- All cash overage or shortage shall be recorded on the Revenue Receipt Voucher and posted to GL 523100 (Cash Long and Short).
- A copy of the completed Cash Shortage/Overage Report shall be scanned and included with the bank deposit documentation.
 - **Cash overage:** Any amount exceeding the established change fund must be deposited.
 - **Cash shortage:** An amount equal to the shortage shall be withheld from the deposit to restore the change fund to its established amount.

Nebraska Extension Cash Shortage/Overage Report

Extension Office Name: _____

Address: _____

Description of Shortage/Overage (Note: The field below will expand as the information is typed.)	Cost Object to Debit (Shortage) or Credit (Overage)	G/L Account	Total Shortage /Overage
		523100	
TOTAL			

Date of Report: _____

Date of Shortage/Overage: _____

Change Fund Custodian Name: _____

Change Fund Custodian Telephone Number & Email Address: _____

Signature of Change Fund Custodian: _____

Signature of Office Manager
(second signature verification for dual control)

Delivery Instructions
Include a copy with the relevant Revenue Receipt Voucher deposit information. Email a signed copy of this form to the Greater Nebraska Business Center (gncustr@unl.edu).

County Extension offices shall maintain documented cash handling procedures that identify all individuals with access to the change fund, ensuring that any overage or shortage activity can be traced to individuals responsible for cash transactions.

Repeated instances of cash handling discrepancies shall be addressed and documented by the supervisor as a personnel matter.

When a Fund Custodian needs to change, the Engagement Zone Coordinator (EZO) or their designee must notify the GNBC by emailing the [Greater Nebraska Business Center general mailbox \(gncb@unl.edu\)](mailto:gncb@unl.edu). Custodian changes typically occur when a county office's lead educator departs due to resignation (including retirement) or transfer to another work location.

- Prepare the custodian **Change Fund Receipt and Change Fund Transfer** form (see example at right).
- Route this form via DocuSign to obtain signatures from both the outgoing Fund Custodian and the incoming Fund Custodian.
- Submit the completed form to the Bursar's Office to formally document the transfer of responsibility for the change fund.

NE Extension Employee Resource Guide October 17 2025

How to Write a Clear Business Purpose

Reason and Guidelines for Writing a Clear Business Purpose

A business purpose statement explains how a financial transaction is appropriate and reasonable, showing how it supports or advances the goals and objectives of the University.

- The business objective must be documented clearly so that it can be understood both now and in the future by various internal and external reviewers (e.g., auditors, IRS, grantors, agencies, administrators, EZCs, program leaders, managers, business center personnel), who may not be familiar with Nebraska Extension programming.
- The specific purpose must be described clearly on each revenue (e.g., receipt book ticket, mail log, registration log, Revenue Receipt Voucher (RRV)) and expense document (e.g., supplier invoice, P-Card transaction voucher, internal billing document, travel/non-travel expense reimbursement, etc.).

The University's Revenue and Expenses Report description fields should clearly reflect the business purpose for each transaction: **"Who, What, Reason (and how many, when applicable), Where, When, and Why."** The SAP [revenue transaction field](#) allows for a [50-character description](#), while the [expense transaction field](#) allows for a [50-character description](#). The business center will abbreviate or edit business purpose descriptions as needed to fit within the transaction's description field.

Writing Revenue Descriptions

The Revenue Receipt Voucher (RRV) description is used by the GNBC to determine the correct SAP General Ledger (aka Cost Element) coding of revenue transactions.

To provide clarity for those reviewing monthly SAP financial report details, please include the name of the payor in the RRV description field. It is important to be mindful of a customer's sales tax liability, especially when identifying payments received from government entities, schools, or organizations that are exempt from paying Nebraska sales tax.

The following three RRV descriptions are examples of University payments received from an event sponsor, county government tax fund, and 4-H Council:

- "Company Name" Soil Nutrient Field Day Sponsor 8/1
- Saunders Co Treas April UNL Vehicle Reimb
- Cheyenne 4H Council Summer Intern Reimb

Revenue received for the same type of cash transaction (e.g., sales of record books, calendars, registration fees) should be totaled together on the RRV for the deposit period. Include the quantity of multiple "like items" receipted on the RRV. This helps auditors and reviewers verify totals against specific line items on cash receipt tickets, mail logs, and registration logs. When applicable, include the program name, date, and revenue source type (e.g., sales, registration fees, enrollment fees) in the description. Here are a few examples:

- Master Gardener Calendar Sales (7)
- Take & Make Snowman Kits (4)
- Jump into Summer Camp Reg Fees (11)
- Knox Pest Ed Training Fees 2/13/25 (7)
- 4-H Enrollment Fees (20)
- ServSafe Reg Fees (8)

Writing Expenditure Descriptions

Expenditure source documents (e.g., invoices, receipts, P-Card transaction vouchers, non-travel reimbursements) must include detailed descriptions to ensure the GNBC, reconcilers, approvers, and auditors can clearly understand the intent of the expense transaction. Generic terms like "supplies," "parts," "repairs," "services," or "materials" are not sufficient for internal review or audit purposes. When reviewing an expense transaction for policy and funding compliance, the description is essential to determine whether the expenditure is allowable.

Here are some guiding questions to consider when writing an expenditure description:

What?	What goods or services were purchased? ➤ For events in which food was purchased for consumption, support documentation must include a program agenda and list of attendees. ➤ For events in which food was purchased for public demonstration/educational purposes, only the program announcement is required. What is the name of the program, workshop, conference, or event?
Why?	Why was the transaction made?  <i>This is the key to writing a good business purpose.</i> ➤ Describe how the purchase aligns with the program's goals or University objectives (e.g., "...for youth development program," "...parts needed for plot planter used in Extension workshops").
Where and When?	Where and when did or will the event occur? ➤ Submitting a flyer, agenda or other announcement as documentation should answer the "What, Where and When."

Here are examples of "Good" and "Incomplete" business purpose descriptions:

Good Expense Description	Incomplete Expense Description
Foam boards/supplies for youth entomology workshop held 8/1/25 at Wahoo Civic Center	Workshop supplies
Gauge wheel and hardware for JD 7000 plot planter	Parts
Food supplies for 4-H Healthy Habits snack demonstration, Malcolm/Nebraska Public Schools, October 10, 2025	Food for nutrition demonstration
Registration fee for "Name" to attend ABC Conference, May 17-24, 2025, Des Moines, IA	Registration fee
400 food thermometers for Extension food safety education workshop participants and to hand out at public outreach demonstrations. See attached flyer/announcements.	Food thermometers
45 packets of pumpkin seeds for (Faculty Name) Agronomy Research demonstration project.	Seeds for plots
5 adapters to charge data collection devices used in field research.	Adapters
Printing 200 On-Farm Research Results booklets to distribute during 2025 statewide On-Farm Research clinics.	Printing of crop data results

Revenue Collection and Bank Deposit Procedures and Forms

The following instructions outline the revenue receipt, recording, and bank deposit process. These guidelines incorporate information from the [Nebraska Extension County Office Cash Handling Policies and Procedures](#) document.

How to Process Cash Receipts

• Check Payments

- All checks shall be made payable to the “**University of Nebraska–Lincoln**” and must match the exact amount. Post-dated or two-party checks shall not be accepted.
- **Checks shall be endorsed immediately upon receipt** to prevent unauthorized cashing if lost or stolen.
- Offices are encouraged to purchase a second endorsement stamp for use at offsite programs or events.

• Sales Tax

- Nebraska sales tax collected on tangible goods or taxable services must be recorded on receipts.
- If the taxable sale occurs at a location with a different sales tax rate than the office address, the correct rate must be noted on the receipt.
- For customers claiming Nebraska Sales Tax-exempt status (e.g., schools, government agencies), collect their completed Form 13 and retain in a "Customer Sales Tax Exemption Forms" file.

• Counter (Walk-in) Sales Receipts

- All payments received from counter sales of goods or services shall be **documented immediately using 3-part pre-numbered receipt forms**. Two-part forms are not acceptable due to the need for proper allocation of receipt copies (see **Receipt Distribution** below).

▪ Voiding Counter Receipts

- If a pre-numbered receipt must be voided, write “**VOID**” across the receipt and retain all three tickets in the receipt book.

▪ Receipt Distribution

- First (white) copy is given to the customer.
- Second (**pink**) copy is attached to deposit documentation.
- Third (**yellow**) copy remains in the receipt book.

• Mail Payments

- All payments received by mail shall be documented on a **Mail Payment Receipt Log (click here for link to Excel or Adobe PDF fillable forms)**.
- The original log(s) shall be attached to the bank deposit documents.
- A new log shall be started for each bank deposit period.

• Program/Event Payments

- All payments collected at programs or events shall be documented on a **Program Registration Payment Receipt Log (click here to link to Excel or Adobe PDF fillable forms)**.
 - After the event, the individual who collected the payments shall total the amounts, sign to confirm the total collected, and present to another person (e.g., office manager) for verification.
 - The receipt log(s) shall be attached to the bank deposit documentation.

• Deposit Timing

- In accordance with Nebraska Extension County Office [Cash Handling Policy](#), all receipt collections shall be **deposited within three (3) business days** (or within *two days if a check exceeds \$10,000*) and more frequently if activity levels require it.

Mail Payment Receipt Log Example

[illegible]

Program Registration Payment Receipt Log Example

Nebraska Extension Program Registration Payment Receipt Log

Name of Program or Workshop: _____ Location of Program or Workshop: _____ Cost Object #: _____ Total Number of Receipt Log Pages: _____	Date of Program or Workshop: _____ Name of Person Responsible: _____ Bank Deposit Date: _____ Total Amount of Cash & Check Fees Collected: _____
Signature of Person Verifying Amount Collected for Deposit: _____	

#	Name of Participant	Amount Paid	Place a Checkmark in the Appropriate Column			Check Number	Initials of Extension Employee Receipting Payment
			Pre-Paid	Cash	Check		
1							
2							
3							
4							
5							
6							
7							

The Bank Deposit Slips

Bank deposit slip books **must be three-part (3-part) forms** to record each deposit transaction.

1. **White copy:** Submit with the bank deposit.
2. **Pink copy:** Remains in the deposit book.
3. **Yellow copy:** Remove and attach to the Revenue Receipt Voucher and bank deposit receipt.

For Extension offices where two or more counties share a banking relationship and deposit into a single State Treasurer account, it is important to clearly identify your specific office on each deposit slip. Print your county office name above the encoded bank routing information, which appears near the bottom of the slip.

When completing deposit slips:

- **Write all check information on the front side only.**
- If a single deposit requires multiple slips, use as many as necessary. Clearly label each slip to indicate its sequence—for example: “1 of 3,” “2 of 3,” etc.—above the encoded bank routing information near the bottom of each slip.

Bank Deposit Slip Reorders



The Nebraska State Treasurer's Office orders banking supplies, including bank deposit slips and endorsement stamps, for all State agencies. The Treasurer's Office bills the University for these supplies, and individual departments or offices are responsible for the associated costs. Deposit slips can be ordered in quantities of 150, 300 or 600 and will be shipped directly to the office.

Instructions for reordering deposit slips:

1. Download and complete the [UNL NE Extension State Treasurer Deposit Ticket Reorder Form](#).
2. Send an email with the attached order form to the [Nebraska State Treasurer's Office](#) **and** the [GNBC mailbox](#).

How to Categorize Payments: Revenue vs. Reimbursement of Expenses

Determining whether a bank deposit transaction should be categorized as "revenue" or a "reimbursement of an expense" can be challenging. To ensure accurate classification, the GNBC carefully reviews all descriptions labeled as "expense reimbursements" on the Revenue Receipt Voucher. This review helps determine the appropriate General Ledger (GL) receipt classification.

Examples of Revenue Receipts Classified as Expense Reimbursements (GL 5xxxxx):

- Cash refunds or vendor rebates
- Payments from the County Tax Fund for University-paid personnel or services (e.g., Fleet Management vehicle lease, fuel charges, photocopy services)
- Travel reimbursements from external parties (e.g., industry, schools)

Examples of Revenue Receipts Classified as Revenue (GL 45xxxx):

- Sales of tangible items (e.g., Master Gardener calendars, publications, farm tax record books)
- Registration and enrollment fees
- Sponsorships of an event, workshop, or group activity
- Honorariums

By clearly describing payment transactions for classification, you help ensure accurate financial records and compliance with accounting standards.

How to Prepare the Revenue Receipt Voucher (RRV)

A separate RRV must be completed for each bank deposit. [Click here to download the Revenue Receipt Voucher.](#)

1. **Complete All Required Sections.** Both the *Extension Office Contact Information* and *Bank Deposit Information* sections must be fully completed. **Do not leave any fields blank.**

- Enter the Location Code.** In the *Bank Deposit Information* section, enter the “Location Code,” which is a specific 900-series bank number assigned by the State Treasurer to identify each depositor (e.g. Extension office). This code is found on the endorsement stamp and the bank deposit slips.
- List of Source Documents.** Identify the documents used to prepare the deposit (e.g., cash receipt (CR) book ticket number or range of numbers (Example below: CR#529-533), mail payment receipt log, program registration payment receipt log). See example below.

Extension Office Contact Information		Bank Deposit Information	
Extension Office Name:	"Nebraska" County	Name of Bank:	Bank of Nebraska
Phone Number:	308-123-4567	Bank Deposit Location (City):	A Town
		Location Code:	9XX
Name Deposit Preparer:	Happi Day	Number of Deposit Slips Used in Bank Deposit:	1
		Deposit Date:	1/29/2024
Signature of Preparer:	Happi Day	Identify bank deposit source documents. Such as the Cash Receipt Book Ticket Number or Numbers Range. List mail log or program payment registration log when applicable.	CR#529-533 + mail log + registration log

2. **Include Sales Tax in the Total Dollar Amount.** Do not list sales tax collected as a separate line item on the RRV. The “Dollar Amount” must include any sales tax collected. This includes multiple taxable sales transactions for the same receipt purpose (e.g., Master Gardener calendars).

- **Document Different Sales Tax Rates.** If a sale’s location has a different sales tax rate than your office address, please document this in the RRV’s “Deposit Description Purpose” field. Identify the sale(s), the city, and the applicable sales tax rate for that location.
 - RRV Example: An Educator held a program in Grant, Nebraska (sales tax rate 6.5%) and sold three Master Gardener calendars. If the Educator’s office location has a 5.5% rate, the RRV should identify that city’s name and sales tax rate in the description. See example below:

Cost Object Number	Cost Object Name	Dollar Amount	Deposit Description Purpose (From Whom/For What/Program Date/ How Many, if applicable) (50 Character Maximum)	Taxable Y/N or X for Exempt
22-638x-12xx	M.Flowers	47.94	Master Gardener Calendar Sales (3) Sold Grant, NE Sales Tax @ 6.5%	Y

3. **Use Clear and Meaningful Descriptions.** Write descriptions that help reconcile deposits to UNL financial reports and match entries in your shadow system. **NOTE: Be especially clear for expense reimbursement entries, as these are closely reviewed for sales tax compliance.**

4. **Combine Revenue for the Same Purpose.** When multiple payments are received for the same purpose (e.g., Master Gardener calendars, enrollment fees):

- Combine them into a single total.
- Include the **number of items or fees** in parentheses.
- Keep descriptions concise (maximum 50 characters). Abbreviate when necessary.

Below is an example of a completed RRV:

Revised 4/7/2024

University of Nebraska Extension Office Revenue Receipt Voucher

Instructions: A Revenue Receipt Voucher must be prepared for each deposit.
Within two (2) business days after the deposit is made, email scanned voucher, deposit slip(s) and bank deposit receipt to the IANR Greater Nebraska Business Center (GNBUSCTR@unl.edu).

Write Date RRV Emailed to GNBC and Add Initials of Sender: 1/29/24 HAD

Business Center Use Only
 Bursar's Doc # _____
 JE# _____
 Posted by: _____

Extension Office Contact Information			Bank Deposit Information		
Extension Office Name: "Nebraska" County			Name of Bank: Bank of Nebraska		
Phone Number: 308-123-4567			Bank Deposit Location (City): A Town Location Code: 9XX		
Name Deposit Preparer: Happi Day			Number of Deposit Slips Used in Bank Deposit: 1 Deposit Date: 1/29/2024		
Signature of Preparer: <i>Happi Day</i>			Identify bank deposit source documents. Such as the Cash Receipt Book Ticket Number or Numbers Range. List mail log or program payment registration log when applicable. _____ CR#529-533 + mail log + registration log		

Cost Object Number	Cost Object Name	Dollar Amount	Deposit Description Purpose (From Whom/For What/Program Date/How Many, if applicable) (50 Character Maximum)	Taxable Y/N or X for Exempt	For Business Center Use	
					G/L Acct.	Date of Cost Object SAP Entry
22-638x-3xxx	"X" County UNL Reimb	350.00	"X" Co. Treas: Jan UNL Vehicle Lease Reimb	N		
22-638x-17xx	C.Fields	200.00	Best Seed Co: 3/1/24 Crop Clinic Sponsor	N		
22-638x-12xx	M.Flowers	47.94	Master Gardener Calendar Sales (3)	Y		
22-638x-14xx	O.Clover	100.00	4-H Enrollment Fees (10)	N		
22-638x-15xx	B.Healthy	405.00	ServSafe Reg Fees (3)	N		
22-639x-16xx	R.Strong	390.00	Community Revitalization Forum reg fees 1/26/24 (13)	N		
		\$1,492.94	Total Deposit			

5. **Sign Before Scanning.** Print the completed RRV. The individual preparing the deposit must sign it before scanning and submitting it to the [GNBC mailbox](#).

Special Deposit Instructions for Certain Programs

In certain cases, revenue collected for Nebraska Extension statewide programs or collaborative programs with other UNL departments require special handling. For these situations, the Program Leader or Department will provide specific deposit instructions. Examples include the [Pesticide Safety Education Program](#) and the [Extension Master Gardener Volunteer Program](#).

How to Prepare the Bank Deposit and Submit Documentation

1. **Deposit Timeliness.** All funds collected must be deposited within three (3) business days, or more frequently if warranted by the volume of cash receipts. **Any individual check in the amount of \$10,000 or more must be delivered to your designated bank within two (2) business days of receipt.**
2. **Deposit Slip Copies.** Make a photocopy of the white deposit slip(s). These copies must be included when scanning documentation for the deposit packet, along with the Revenue Receipt Voucher (RRV), bank deposit receipt, and any other required forms (see Step #4). The white deposit slip(s) must be included with the cash and/or checks when assembling the bank deposit.
3. **Bank Receipt.** Always request a deposit receipt from the bank at the time of deposit.
4. **Scan Deposit Documentation.** Combine the following into a single Adobe PDF file:
 - a. Revenue Receipt Voucher (RRV)
 - b. White deposit slip(s)
 - c. Bank deposit receipt
 - d. Any applicable supporting forms (e.g. Master Gardener, Pest Ed registration forms)
5. **File Naming and Submission.** Name the PDF file using your county office name and the deposit date (*Example file name: Platte Co RRV 4-15-25.PDF*). Save the scan locally, then follow the email instructions in the next section to submit the file to the GNBC for processing.
6. **Assemble and Staple Paper Documentation.** Staple the following documents together in the order listed below. Include logs and receipt tickets when applicable:
 - a. Revenue Receipt Voucher
 - b. Yellow copy of the deposit slip
 - c. Bank deposit receipt
 - d. Mail receipt log
 - e. Program registration log
 - f. Copies of pre-numbered receipt tickets (the second copy from a cash receipt).
7. **On-Site Filing.** Store the stapled deposit documents in your office for future reference, financial reviews and audits. If available, use a fireproof cabinet for added security.
8. **Record Retention.** In accordance with the [University Board of Regents' record retention schedule](#), accounts receivable records—including banking documents—must be retained for the current fiscal year plus seven (7) years.

Email Scanned PDF File within two (2) Business Days after the Bank Deposit is Made

1. Compose an Email

Address the email to the Greater Nebraska Business Center at GNBUSCTR@unl.edu.

2. Email Subject Line Requirements

When submitting bank deposit documents, the subject line must include the following four (4) details:

1. **Engagement Zone (EZ) Number** (EZ1 through EZ11)
2. **County Office Location Name** (e.g., Cuming Co; Central IV)
3. **Bank Location Code**
4. **Date of Bank Deposit**

Examples of email subject lines:

- **Bank Deposit:** EZ2 Cherry Co #912 2-20-2024
- **Bank Deposit with Correction:** EZ2 Cherry Co #912 Corrected Deposit Dated 2-20-2024

If you have two or more deposits on the same day, be sure to indicate in the subject line after the deposit date “Deposit #2,” “Deposit #3,” etc.

- **Initial Bank Deposit:** EZ5 Wayne Co #968 3-16-2024 Deposit
- **Second Bank Deposit on Same Day:** EZ5 Wayne Co #968 3-16-2024 Deposit #2

3. Attach the Deposit PDF

Attach the single PDF file containing all deposit documents to the email.

4. Include Contact Information in the Email Body

In the body of the email, include the following details for the individual submitting the deposit:

- Full Name
- Extension Office Name
- Office Address and Phone Number

(Note: This information may already be a part of your email signature block.)

Format Example of a County Deposit Notification Email to GNBC

The screenshot shows an email composition window. The header includes a 'Send' button, a 'To' field with 'Greater Nebraska Business Center' selected, and a 'Cc' field. The subject line is 'EZ1 Scotts Bluff Co #959 6-5-2023'. Below the header, there is a PDF attachment named 'EZ1 Scotts Bluff Co deposit 6-5-2023.pdf' with a size of 177 KB. The body of the email contains a red 'N' logo with 'EXTENSION' and 'Scotts Bluff County' below it. To the right of the logo, the text reads: 'Stacy Brown', 'County Extension Staff', 'University of Nebraska—Lincoln', 'Panhandle, South & Ext Center', '308-832-1485', 'sbrown7@unl.edu', and '[Scotts Bluff County Extension](#)'.

5. **Send** the Email.



6. Document the Email Submission

Immediately after sending the deposit notification, the sender should write the date and their initials in the designated box on the Revenue Receipt Voucher (RRV) form. This confirms when and by whom the deposit email was sent, providing:

Instructions: A Revenue Receipt Voucher must be prepared for each deposit. Within two (2) business days after the deposit is made, email scanned voucher, deposit slip(s) and bank deposit receipt to the IANR Greater Nebraska Business Center (GNBUSCTR@unl.edu).	
Write the Date the RRV was Emailed to GNBC and the Initials of Person Who Sent the Email: ->	2/2/2025 <i>now</i>

- A visual reference for reviewers that the notification step was completed, and
- A safeguard against sending duplicate deposit notifications.

Funds in the State Treasurer account cannot be transferred to the University without proof of deposit. For Nebraska Extension offices, the proof of deposit is the completed Revenue Receipt Voucher (RRV). Without this form, the State Treasurer's Office, Bursar's office, and the GNBC must spend additional time and effort resolving undocumented deposits.

IMPORTANT: Each Extension office should designate someone to review and reconcile deposits against the UNL monthly revenue and expense reports. Any missing deposits must be reported to the GNBC immediately upon discovery to ensure prompt resolution.

How to Manage Returned Checks

All checks returned unpaid by the bank will be charged back to the cost object where the check was originally credited. A service charge will also be assessed for each check returned.



Within 10 days of being notified, the county office must contact the customer who wrote the check and begin efforts to collect the returned check amount plus any associated fees.

Instructions Link: [Nebraska Extension County Office Procedure for Handling and Accounting for Checks Returned Unpaid by the Bank](#)

How to Notify GNBC of Bank Closure or Change in Ownership

If you are notified or become aware that the bank location your office uses for State Treasurer deposit services is closing or will be under new ownership, notify the Greater Nebraska Business Center ([GNBC](#)) as soon as possible. The Business Center will then inform the Bursar's Office and State Treasurer's Office to review the potential impact on your deposit account.

In the event of a bank closure, the Bursar and the Extension office will work together to explore alternative local financial institutions for deposit options. If ownership changes, it may be necessary to purchase a new endorsement stamp and deposit slips.



Nebraska Department of Revenue

Nebraska Sales Tax Collections Review, Annual Reporting and Payment

After the end of each calendar quarter (March 31, June 30, September 30, December 31), the GNBC emails a taxable sales transaction list to Extension office operations for review. A response is required to confirm whether the UNL taxable sales information matches the county office's financial records.

This quarterly review process is essential because any corrections should be made within 90 days of the original transaction date whenever possible. If the sales tax rate on the report is incorrect, or if there are any questions about the taxable revenue transaction entries, please send an email to the GNBC mailbox for clarification.

In early January each year, the GNBC electronically files the Nebraska Extension county offices and Nebraska Research, Extension and Education Centers' sales tax returns with the Nebraska Department of Revenue. This information is submitted to the University's Tax and Accounting Departments for payment processing.

How to Request University's Sales Tax Exemption Form 13

As an educational institution, the University of Nebraska-Lincoln is exempt from paying sales tax in the State of Nebraska. The University has also been granted some out-of-state sales tax exemptions (contact the GNBC for details on exemptions in other states).

The image shows a sample of the Nebraska Resale or Exempt Sale Certificate (Form 13). The form is divided into several sections. Section A is for the purchaser, University of Nebraska, and Section B is for the seller, LaQuinta by Wyndham. The form includes fields for name, address, city, state, and zip code. It also has checkboxes for 'Single Purchase' and 'Blanket'. The 'Exemption' section is marked with a large 'EXAMPLE' watermark. The form is signed by Doug Carlson, Assistant Vice President, on 06/02/22.

Instructions for Requesting Form 13:

1. **Send an email request to your EZ group mailbox.** In the email, provide the vendor's name and address so the GNBC can generate the personalized Nebraska Resale or Exempt Sale Certificate (Form 13) with an authorized University official signature.
2. The completed Sales Tax Exemption Certificate will be sent in DocuSign format and signed by the UNL Procurement Officer. The GNBC will email the signed certificate to the Extension employee who requested the form.
3. The Extension employee who requested the form is responsible for submitting the certificate to the vendor.

University of Nebraska's Taxpayer Identification Number

How to Request University of Nebraska's Form W-9

Before making a payment to UNL for goods or services, a company may request a copy of the University's taxpayer identification number and certification. To obtain the University of Nebraska Board of Regents Form W-9, send an email request to your EZ mailbox.

Forms Requiring Federal Taxpayer Identification Numbers (TIN)

➡ It is **ESSENTIAL to redact (i.e., completely cover) Federal Taxpayer Identification Numbers (TINs)**—such as a Social Security Numbers (SSN) and Employer Identification Number (EIN)—from all forms to help prevent identity theft, fraud or other malicious activities. Forms containing TINs must be securely stored in a locked file cabinet or safe. When these forms are no longer needed, they must be shredded.

When handling in a form that includes a payee's SSN or an entity's EIN, **do not email the document unless the TIN has been fully redacted**. Before scanning and emailing the form to the Business Center, ensure the TIN is completely covered. As part of the processing procedure, the GNBC will follow up with the Extension contact who submitted the form to request the 9-digit TIN by phone.

U.S. Taxpayer Identification Numbers (TINs) 9-digit formats:

➔ An individual's SSN: xxx-xx-xxxx ➔ An employer's EIN: xx-xxxxxxx

Certificate of Liability Insurance (COLI) Instructions

Any individual or entity providing services to the University of Nebraska is required to submit a Certificate of Insurance that names "The Board of Regents of the University of Nebraska as an additional insured." **This certificate must be on file with the University before any services begin.**

The Certificate of Insurance serves as proof of coverage for the supplier/company, with minimum coverage limits of \$1 million per occurrence and \$3 million in general aggregates. Insurance coverage requirements may vary depending on the nature of the services provided. Any exceptions or waivers to this policy must be approved by the [University Risk Management](#) office.

To check if a vendor has a certificate of insurance on file with the University, use the "[Certificate of Insurance Lookup Form](#)."

Instructions:

1. Email the EZ mailbox if you need GNBC assistance in providing the vendor with instructions for completing the required certificate. If an ACORD form is used, ensure that "The Board of Regents of the University of Nebraska" is listed as both the certificate holder and as an additional insured.
2. Once you receive the vendor's insurance certificate, email it promptly to your EZ group mailbox. Do not wait until you receive an invoice for the service. The certificate must be on file before processing any vendor payment.
3. The GNBC will submit the Certificate of Liability Insurance (COLI) to Risk Management.

How to Request the University's Certificate of Insurance

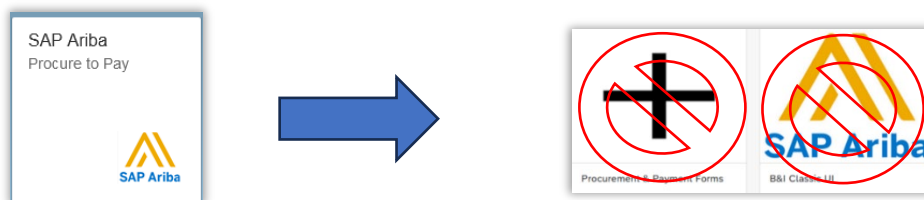
Some individuals or entities conducting business with the University may request proof of the University's insurance coverage in the form of a Certificate of Insurance. This is a common requirement when leasing premises for Extension programs and events. To request the University's COLI, [click here to access Risk Management's insurance certificate request portal](#). Complete the online form with the certificate holder information (i.e., who needs the certificate). All requests for the University's COLI will be processed by the Risk Management department.

Firefly Business Application Tile: SAP Ariba “Procure to Pay”

Ariba Buying: Please Read This Section Closely

SAP Ariba is the gateway to procurement and payment functions across the entire Nebraska University System. While University-paid employees can access the Guided Buying tools through the SAP Ariba "Procure to Pay" tile, **please do not initiate order requests, submit forms, or attempt to process transactions through the "Procurement & Payment Forms" or "B&I Classic UI" tiles.** Additionally, do not use the portal's "P-Card/Group Card Request Form" tile to request a P-Card. **All P-Card applications must be prepared and submitted by the GNBC.**

The GNBC is your primary point of contact for all Ariba procurement-related form preparation, requests, submission, and transaction processing. Use of this portal by individuals who are not trained in the SAP Ariba system may result in incomplete purchasing, invalid system changes, incomplete payment transactions, and other issues.

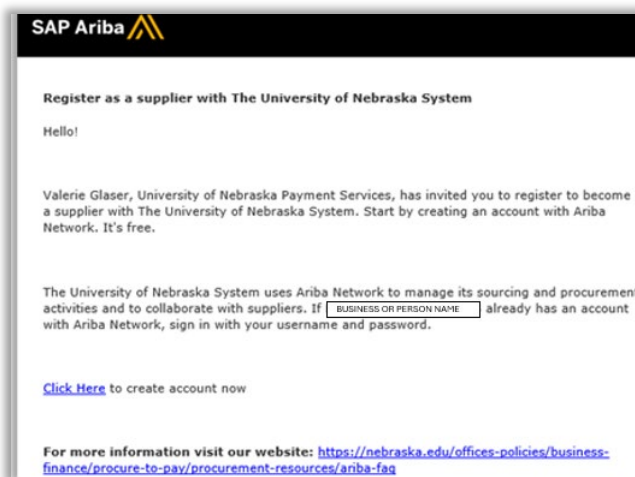


Check if a Business/Payee is in Ariba or if Need to Create New Supplier

For the University's Accounting Office to pay an invoice, visiting personnel, independent contractor, or process a non-employee or undergraduate student worker expense reimbursement, the payee must be a registered "Supplier" in the SAP system. **To expedite payments, email the GNBC to check whether a business or person is already in the Ariba supplier database.**

If a potential vendor or payee is not found in SAP, the GNBC will need to complete and submit a New Supplier Request form. To initiate this process, email the following information to the GNBC:

- Reason for new supplier (e.g., business purpose for setting up the vendor/payee)
- Full business name of the supplier and mailing address
- Primary contact name, email address, and phone number



Once the **New Supplier Request** is submitted, the supplier **will receive an email titled “Invitation: Register to become a supplier with The University of Nebraska System” (example above).** After completing the registration (e.g., providing address and tax information), the supplier will be available in the system, and the **GNBC** can process the payment transaction. The **sooner** the supplier completes their registration, the **sooner** the payment can be processed.

Accounts Payable Approval and Form Submission Instructions

Invoices and Credit Memos

Review Invoices for Correct Information Prior to Submitting for Approval

- **Vendor invoices must not be altered.** For any necessary changes, contact the vendor for a revised invoice. *Exception:* If sales tax is included on the invoice, draw a single line through the sales tax.
- The University requires vendor invoices for payment. Statements are not acceptable for payment processing.
- Vendor payments of \$25,000 or more must be paid via Automated Clearing House (ACH) electronic fund transfer payment. If a vendor requests an ACH payment for amounts less than \$25,000, contact the business center for assistance.

Credit Memos

Instead of a refund check, vendors may provide a credit memo to be applied toward a future purchase. For vendors with frequent transactions, hold the credit memo to submit with the next invoice. The vendor will be paid the difference. If a future purchase may not be transacted within 60 days, request a refund check from the vendor.

Invoice Approval Process

Invoices must be approved by the Extension Educator or Instructor responsible for funds or their designee (e.g., EZC, co-PI, Program Leader, collaborating Educator or Instructor, Dean/Director).

1. Approvers must ensure invoices presented are accurate and in compliance with University policies and procedures.
2. Business purpose, funding source, approval signature and date of approval must be documented.
3. Invoices may be stamped with an “OK to Pay” stamp to remind the approver to provide the necessary payment processing information. These stamps are available at Extension office locations. Contact the GNBC to order a stamp.

OK to Pay	_____
Date	_____
CO/WBS No.	_____
Purpose	_____

- Signature of authorized approver (signature stamps or initials are not acceptable).
- Date signed
- Cost object that will be charged
- Brief description of business reason for purchase and item(s) purchased (i.e. Babysitting Clinic: blocks, coloring books)

Obtaining Authorized Signature Approval

Use one of the following four options to obtain signature approval (unless otherwise noted):

1. **Full Signature:** The position responsible for the funds writes their full signature on the invoice (initials are not acceptable).
2. **DocuSign:** Use DocuSign to collect invoice payment details (e.g., cost object, business purpose) and the required approval signature. Submit the DocuSign Certificate of Completion with the invoice documentation to the business center.
3. **Adobe Acrobat:** The approver uses Adobe Acrobat to digitally sign the invoice. Ensure the Adobe digital certificate logo watermark is visible.



4. **Email** (written signature is not required).
 - a. Send an email to the Approver with the invoice attached and include the following information in the body of the email: Vendor Name, Invoice Number, Invoice Date, Amount.
 - b. Instruct the Approver to “Forward” their response back to you (the sender) instead of “Reply.” By selecting “Forward,” the attached invoice will stay connected to the Approver’s email reply.
 - c. Ask the Approver to type the word “Approved” in the body of the email, provide the cost center, and describe the business purpose.
 - d. Forward the approval email to the respective Engagement Zone mailbox following the [EZ Mailbox Expenditures Subject Line Format](#) guidelines.

Purchasing Card (aka P-Card)

The [University’s Purchasing Card](#) is a cost-effective and efficient way to pay for goods and services related to Extension programming. It’s the preferred method for purchasing small-dollar items (\$4,999 or less) that carry low risk. Please note, the P-Card cannot be used for travel expenses.

Here’s how to use the P-Card:

1. **Check Purchase Eligibility:** Verify that the goods or services you want to purchase are allowed on a P-Card. [Click here to go to the P-Card website to access the “P-Card Allowable and Prohibited Purchases” list.](#)
2. **Estimate Costs:** Determine the estimated cost of the purchase and confirm the transaction amount will be \$4,999 or less.
3. **Consider Approval Needs:** Certain P-Card purchases may need **written prior authorization**, including [individual memberships or subscriptions](#), or requests for policy exceptions from University Procurement for approval to purchase [gift cards](#) as incentives for participants upon completing a program objective. Grant-related purchases must have PI approval.
4. **Verify Vendor Acceptance:** Make sure the vendor will accept a P-Card as payment.
5. **Sales Tax Exemption:** Inform the merchant that the University is sales tax-exempt. The sales tax exemption number is printed on the front of the P-Card.

Important Note: All items purchased are the property of the University of Nebraska.

There are two P-Card transaction vouchers available to download. Click below to access the appropriate form:

- ❖ [NE Ext Educator & REEC Specialist P-Card Transaction Voucher](#)
- ❖ [NE Ext Co Office Ext Asst and Staff P-Card Transaction Voucher](#)

P-Card transaction voucher and documentation must be submitted to your EZ group mailbox within 15 days after the transaction date, unless items shipped have not been received.

- If a shipment is delayed more than 15 days after the purchase, the cardholder should notify the GNBC about the delay and provide an estimated delivery date.
- After emailing the scan of P-Card transaction documentation to the business center, staple to the P-Card Transaction Voucher the original detailed receipt along with other supporting documentation when required (e.g., program announcements/flyer, list of attendees, etc.).
- All P-Card documentation should be retained in the Extension office (record retention).

Visiting Personnel/Miscellaneous Expense Vouchers

Non-Employee and Undergraduate Student Worker Form Instructions

The Visiting Personnel/Miscellaneous Expense Voucher (VP/MEV) is used to pay visiting personnel, independent contractors (e.g., speakers and consultants), and reimburse expenses incurred by the payee. This form is also used to reimburse county-paid Extension employees (those receiving a paycheck from the county) and undergraduate student workers employed by Extension.

With supervisory approval, undergraduate students hired for internships, summer workers, or other positions within the State 4-H Department and Nebraska Extension may seek reimbursement for program-related expenses and travel.

How to Prepare and Submit Visiting Personnel/Miscellaneous Expense Vouchers (VP/MEV)

1. [Click here for the link to download the Visiting Personnel Miscellaneous Expense Voucher.](#)
2. Provide the form to the payee and ask them to complete the top section (payment purpose, name, Federal Taxpayer Identification Number (TIN), phone, address, etc.) and fill in the fee/expense reimbursement details. The payee must sign and return the form along with any applicable receipts to the Extension office.
3. Complete the form with the department name and location (NE Extension Engagement Zone number and office location), preparer's contact information, cost center/WBS element for funding the payment, and obtain the approval signature of the Educator or Instructor responsible for the funding.
4. **Important Step: Federal Taxpayer Identification Number (TIN) Security.** Before scanning and emailing a completed form to the Business Center, ensure that the TIN—such as a Social Security Number—is fully redacted (i.e., completely covered). As part of the processing procedure, the GNBC will follow up with the Extension contact who submitted the form to obtain the 9-digit TIN by phone.
5. Scan the completed VP/MEV and all applicable receipts into one Adobe PDF file and email to your designated EZ group mailbox. Refer to the Financial Management website's ["Zone Group Mailbox Guide"](#) for detailed emailing instructions.
6. The GNBC will review the voucher to determine whether the payee needs a "supplier account" in the SAP Ariba payment system. Individuals will not need to register in Ariba. However, if the payee is a business, the entity will need to [register to become a supplier with the University of Nebraska System](#).

The form is titled "UNIVERSITY OF NEBRASKA Visiting Personnel / Nonresident Alien Independent Contractor Miscellaneous Expense Voucher". It includes fields for Legal Name, TIN (SSN / EIN/TIN), Phone, Email Address, Address, City, State/Province, Country, Zip/Postal Code, Dates of Visit, Payee Signature, and a table for expenses. The table has columns for Description, GL Account, and Amount. The form also includes a section for Study Participant, IRB#, and Royalty Payment. The bottom section includes Department Name, Dept Zip Code, Preparer's Name, Phone, Cost Center/WBS Element, Department Signature Approval, and Date.

Participant Incentives: Gift Cards Purchase Guidelines and Instructions

The University must adhere to IRS regulations regarding gift cards.

- If the total value of gift cards given to an individual reaches \$600 or more in a calendar year, it may be considered taxable and reportable income.
- Social Security Numbers (SSN) must be collected from anyone receiving gift cards valued over \$100 to meet IRS record-keeping requirements.

University funds cannot be used to purchase gift cards as compensation for work or services, or to reimburse individuals for expenses. All gift cards given to University employees are considered taxable income, regardless of the amount, and must be reported to the Payroll Office.

Office of Research & Economic Development Research Participant Compensation

Guidelines for gift cards that are the result of a research participant compensation process must be closely followed. [Click here to learn more about UNL's Institutional Review Board \(IRB\) protocol and departmental responsibilities.](#)

Gift Cards to Participants in Non-Research Extension Programming

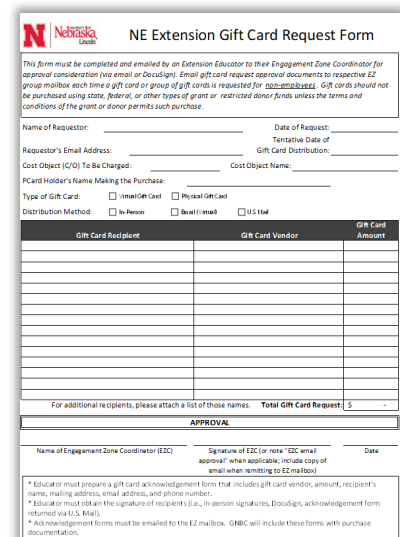
With prior approval from the EZC and University P2P Office, gift cards—physical and digital (e-Gift cards)—may be purchased for distribution to Extension participants as incentives or after the completion of an Extension program objective.

Gift cards cannot be purchased using state ("2163" salary savings), federal, or other grant or restricted donor funds, unless the terms and conditions of the specific grant or donation allow for such a purchase. **Gift cards should be purchased close to the time they will be distributed, securely stored, and given to recipients within 30 days of purchase.** For auditing purposes, recipients must be identified and they must acknowledge receipt.

All gift card purchases must be made using the University P-Card. Since gift cards are typically a prohibited P-Card expense, an exception must be requested from and granted by P2P.

Here are the steps to request a P-Card gift card purchase exception:

1. The requestor downloads and completes the [NE Extension Gift Cards Purchase Request Form](#), then submits it (via email or DocuSign) to the Engagement Zone Coordinator (EJC) for approval.
2. The requestor sends an email to the EZ mailbox with the approved request form attached, requesting the GNBC process a P-Card exception request for the individual who will make the purchase.
3. The GNBC notifies the requestor when the exception is granted.
4. The authorized P-Card holder proceeds with purchasing the physical or eGift cards.
5. When assembling P-Card transaction voucher documentation to email to the business center, include the completed gift card request form and EJC's approval email.



The form is titled "NE Extension Gift Card Request Form" and includes a Nebraska State logo. It contains fields for Name of Requestor, Date of Request, Requestor's Email Address, Tentative Date of Gift Card Distribution, Cost Object (C/O) To Be Charged, and Cost Object Name. Below these are checkboxes for PCard Holder's Name Making the Purchase, Type of Gift Card (Virtual or Physical), and Distribution Method (In-person, Email, or US Mail). A table with three columns (Gift Card Recipient, Gift Card Vendor, and Gift Card Amount) is provided for listing recipients. At the bottom, there is an "APPROVAL" section with fields for Name of Engagement Zone Coordinator (EJC), Signature of EJC (or note "EJC email approval" when applicable), and Date. A footer note states: "Educator must prepare a gift card acknowledgement form that includes gift card vendor, amount, recipient's name, mailing address, email address, and phone number. * Educator must obtain the signature of recipient (i.e., in-person signatures, DocuSign, acknowledgement form returned via U.S. Mail). * Acknowledgement forms must be emailed to the EZ mailbox. GNBC will include these forms with purchase documentation."

Here are the steps for preparing, obtaining, and submitting gift card recipient acknowledgement receipts:

1. The relevant [Nebraska Extension Gift Cards Value \\$100 or Less Multiple Recipients Acknowledgement Form](#) **OR** the [Nebraska Extension Gift Card Value OVER \\$100 Individual Recipient Acknowledgement Form](#) is completed prior to distribution of the gift cards. These forms collect the program name, gift card purpose, gift card vendor, amount, recipient's name, mailing address, and signature.
 - a. **UNL requires Social Security Numbers (SSN) to be collected from recipients who receive gift cards valued at over \$100.**
 - b. **All gift card recipient forms must be securely stored in a locked desk or file cabinet.** These forms must be made available upon request for submission to UNL Accounting for IRS Form 1099-MISC preparation if the total reaches or exceeds \$600 in a calendar year. **Forms for recipients earning less than \$600 annually must be shredded by Extension no later than January 10th.**
2. Acceptable methods for obtaining recipient signatures are in-person signatures on the form, signatures via DocuSign, or receiving a signed acknowledgement form returned by U.S. Mail.
3. **Before scanning any Gift Card Recipient Acknowledgement Form for gift card values over \$100, ensure that Social Security Numbers (SSN) are fully redacted (i.e., completely covered).** As part of the processing procedure, the GNBC will follow up with the Extension contact who submitted the form(s) to obtain the SSN(s) by phone.
4. Submit the completed Gift Card Recipient Acknowledgement Form(s) by emailing them to your designated Engagement Zone mailbox.
5. The GNBC will retain the recipient acknowledgement forms along with the P-Card purchase documentation. A copy will be provided to the University's P2P Office to monitor recipient aggregate totals for potential Form 1099-MISC reporting.

GIFT CARD RECIPIENT ACKNOWLEDGEMENT FORM
(Card Value Greater Than \$100)

Extension Educator: _____

Program Name: _____

Gift Card Vendor: _____

Gift Card Number: _____ Gift Card Amount: _____

I, the undersigned, acknowledge receipt of the gift card in the amount of above for the following reason:

I also acknowledge that the information provided below will be shared with the Business Services & Accounts Payable Office of the University of Nebraska - Lincoln for tracking of possible W-2 or 1099-Misc reporting per IRS regulations.

Printed Name of Recipient: _____

Signature of Gift Card Recipient _____ Date Received Gift Card _____

Recipient's Mailing Address: _____

Since the value of single or multiple gift card(s) being distributed to you is greater than \$100, please provide your Social Security Number (SSN) in order to comply with Internal Revenue Service (IRS) record keeping requirements.

SSN: _____

If the recipient is a University employee, please provide your personnel number (instead of SSN). All gift cards distributed to employees of any amount are considered taxable income.

University of Nebraska Personnel #: _____

Printed Name of Extension Representative _____ Date _____ Signature of Extension Representative Who _____
 Distributing Gift Cards Distributed Gift Cards