Greater Nebraska Business Center

Financial Reference Guide

Front Door Forum

Kearney, Nebraska

October 6, 2011

University of Nebraska–Lincoln

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# Contents

I. **UNL County Extension Change Fund Management**
   1. Points to Remember .................................................. 1
   2. Managing Your Change Fund ........................................ 1
   3. Change Fund Cash Reconciliation Example ...................... 2
   4. Sample Cash Over/Short Log ....................................... 2
   5. Change Fund Receipt and Fund Transfer Form Example ........ 3

II. **UNL County Extension Revenue Deposit Procedures**
    1. The Receipt ........................................................... 4
    2. The Deposit Slips .................................................... 4
    3. The Revenue Receipt Voucher ...................................... 5
    4. Scan the Revenue Receipt Voucher and Deposit Slip(s) ....... 6
    5. Make the Deposit and Retain Documentation .................. 6
    6. Email the Scanned Documents **Promptly After** the Deposit is Made 6
    7. Email Example and Counter Receipt Example ................ 7
    8. Mail Receipt Log Example and Registration Receipt Log Example 8

III. **UNL Business Forms for Extension Office Use...**
    
    **Purchasing Forms**
    1. Form 13 NE...Exempt Sale Certificate for Sales Tax Exemption 9
    2. Form W-9 for UNL Taxpayer Identification Number and Certification (to give to vendor) 11
    3. Form W-9 Request for Taxpayer Identification Number (to get from vendor) 12
    4. UNL U.S. Citizenship Attestation Form 12

    **Finance and Travel Reimbursement Forms**
    5. Visiting Personnel/Miscellaneous Expense Voucher 13
    6. Warrant Request Forms ............................................ 14
    7. Non-Travel Expense Voucher ...................................... 15
    8. Travel Authorizations .............................................. 16
    9. Employee Expense Voucher ...................................... 17
    10. IANR Professional Development Fund Request ................ 18

IV. **County Financial Reporting How-To’s and Tips**
    1. Electronic Financial Reporting ................................. 19
    2. Reporting Tips ..................................................... 20
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Ruby Urban
Manager, Greater Nebraska Business Center
Asst. Director, Agricultural Research and Development Center
I. UNL County Extension  
Change Fund Management  
October 6, 2011

UNL change funds are created, increased or decreased only by the approval of the Assistant Vice Chancellor for Financial Services through the Bursar’s Office.

a. Points to Remember

- Use of change funds and undeposited receipts for miscellaneous petty cash purchases, loans, advances or check cashing for any individual (including employees and customers) is strictly prohibited.

- Cash may not be withheld from a deposit for the purpose of adding to a change fund.

b. Managing Your Change Cash Fund

Within county extension offices, cash handling procedures must be in place that can determine who has access to the fund during what time period so over/short activity can be tracked to whoever made the cash handling error.

Change funds should be counted at least monthly by someone other than those who have daily access to the fund. A copy of the count should be maintained by the supervisor/educator who performs the count for audit review. An example of a reconciliation form is attached.

An over/short log should also be maintained in each office and any over/short posting should be reviewed and initialed by the educator/supervisor responsible for the change account involved (see sample log). If there are repeated instances of cash handling problems, then that will need to be handled as a personnel issue.

When there are shortages in the fund, the Bursar’s Office will be the one to replace the funds. The change fund custodian must send an explanation of the circumstances to the Greater NE Business Center Manager who will forward the explanation to the Bursar with a recommendation as to what cost center to charge for the shortage. Also, the respective District Director will be notified when shortages occur. The Bursar’s Office will prepare the paperwork to charge the shortage and will replenish the change fund.

The District Director, or designee, must immediately notify their GNBC County Financial Lead representative whenever there is a change in fund custodian. The GNBC representative will prepare the custodian Change Fund Receipt and Fund Transfer form (see sample form). This form will be sent to the educators for their signatures and must be mailed to the Bursar’s Office. The Bursar’s Office must be notified whenever a change in fund custodian occurs.
c. Change Fund Cash Reconciliation Example

Monthly Change Fund Reconciliation
UNL Extension in _________ County

Fund Balance on 09/07/2011

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Denomination</th>
<th>Amount</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>95</td>
<td>0.01</td>
<td>0.95</td>
<td></td>
</tr>
<tr>
<td>57</td>
<td>0.05</td>
<td>2.85</td>
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</tr>
<tr>
<td>92</td>
<td>0.10</td>
<td>9.20</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>0.25</td>
<td>11.00</td>
<td></td>
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<tr>
<td>0</td>
<td>0.50</td>
<td>0.00</td>
<td></td>
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<tr>
<td>21</td>
<td>1.00</td>
<td>21.00</td>
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<tr>
<td>7</td>
<td>5.00</td>
<td>35.00</td>
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<tr>
<td>2</td>
<td>10.00</td>
<td>20.00</td>
<td></td>
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<tr>
<td>0</td>
<td>20.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

CHANGE FUND BALANCE IS: ____________

AMOUNT LONG/SHORT: ____________

TOTAL: ____________

I certify that I have counted the change fund assigned to
__________ County at ____________, Nebraska.

10/3/2011
Date

Signature


d. Sample Cash Over/Short Log

Change Fund Cash Over/Short for _________ County Extension

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount Over</th>
<th>Amount Short</th>
<th>Explanation</th>
<th>Supervisor Reviewed</th>
<th>Date Recorded</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>
e. Change Fund Receipt and Fund Transfer Form Example

UNL Bursar’s Office - 121 Admin Bldg, 0412 - 472-1734

Change Fund Receipt

This is to acknowledge receipt of $ 75.00
Numerical amount
Seventy-five dollars and no cents
Written amount
has been consigned to me by the Bursar to be used only as a
Change Fund as prescribed by the Bursar for:

"x" County Extension Office Change Fund

The fund must be returned to the Bursar when its prescribed use has passed. I understand that my responsibility for this fund may not be transferred to anyone. The fund must be returned.

Date ________________ Signature ________________ Cheeky Days ________________

Extension Educator ________________ "Any" County Office ________________

180 Chestnut, Town, NE 68000 ________________ 402-303-1111 Phone ________________

Please sign and return original to Bursar’s Office, 121 Canfield, Lincoln NE 68588

Change Fund Transfer

I am no longer able to continue as change fund custodian. I am signing over my responsibility to the Extension Educator named above.

_________________________________________ Autumn Harvest ________________ Date ________________

_________________________________________ Date ________________
II. University of Nebraska-Lincoln County Extension
Revenue Deposit Procedures

Revised October 6, 2011
Changes designated by *

The following instructions have been created to take you from receiving income to depositing into your Nebraska State Treasurer Deposit Account. Information from the UNL County Extension Office Cash Handling Policies and Procedures document (July, 2011) is incorporated into these procedures.

a. The Receipt

- All checks should be made payable to the “University of Nebraska – Lincoln” and for the amount only. No post-dated or two party checks are accepted.
- Checks must be endorsed as soon as they are received. Remember to use your new endorsement stamp and destroy the old stamp.
- All monies collected from counter (walk-in) sales of goods and services are recorded on 3-part pre-numbered receipt forms immediately upon receipt. The white copy goes to the customer, the second copy is attached to the deposit documents and the third copy stays in the receipt book.*
- If a pre-numbered receipt must be voided, write “void” across the receipt and keep all the receipt copies attached in the receipt book.*
- All monies mailed to the office must be recorded on a mail receipt log. The log should include date of receipt, customer name, program or items purchased, amount received, check number, and who receipted the check. The original log(s) must be attached to the deposit documents. Start a new receipt log for the next deposit cycle.*
- All monies collected at a program must be recorded on a program registration/payment log. The registration/payment log should include:
  - Name, date and location of program
  - Participant names
  - Amount paid
  - Whether payment was pre-paid, cash or check
  After the event, total the amount collected. The original log(s) must be attached to the deposit documents.*
- All receipt collections must be deposited within three business days, more frequently as activity warrants.

b. The Deposit Slips

- The deposit slip book includes 3-part forms (white, pink and yellow). The completed white copy will go with the bank deposit and the pink copy will stay in the deposit book. The yellow copy will be removed and attached to the Revenue Receipt Voucher and bank deposit receipt.
- For counties sharing a banking relationship and depositing into one State Treasurer account, you’ll need to differentiate your county deposit slips. Print your county office name above the encoded bank routing information, which is found on the left side of the deposit slip.
- Write check information only on the front side of the deposit slip. Use additional deposit slips if needed. For example, if you need to use three deposit slips for one deposit, indicate “1 of 3, 2 of 3,” etc. above the encoded bank routing information.
• The white deposit slips should be scanned along with the Revenue Receipt Voucher. Writing only on one side of the deposit slip should simplify the scanning process.

c. The Revenue Receipt Voucher

• An Extension Office Revenue Receipt Voucher must be completed for each deposit. The Microsoft Excel form is available on the UNL Extension Employee Resources web site under the Financial Management section (http://www.extension.unl.edu/web/extension/empresources).
• The Extension Office Contact Information and Bank Deposit Information sections must be filled in completely. Do not leave any fields in these sections blank.
• Under the Bank Deposit Information, the “Location Code” is the 900-series bank number assigned by the State Treasurer to each deposit account. This code can be found on the endorsement stamp and also at the top and on the left side of the deposit slips.
• For programming deposits, create deposit descriptions that will be meaningful for reporting purposes and also for reconciling the UNL SAP reports with your office’s financial shadow system. Abbreviate as needed (40 character maximum). Some examples include registration fees and publication sales and are demonstrated as follows:

<table>
<thead>
<tr>
<th>Cost Object Number</th>
<th>Cost Object Name</th>
<th>Dollar Amount</th>
<th>Deposit Description (40 Character Maximum)</th>
<th>Taxable Y/N</th>
<th>G/L Acct.</th>
<th>Date of Cost Object SAP Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>22-634x-30x1</td>
<td>Gladys Friday</td>
<td>18.00</td>
<td>Publication sales</td>
<td>Y</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-634x-30x1</td>
<td>Gladys Friday</td>
<td>80.00</td>
<td>Beg Baby clinic fees 6/15/11</td>
<td>N</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-634x-30x1</td>
<td>Gladys Friday</td>
<td>50.00</td>
<td>Adv Baby clinic fees 6/24/11</td>
<td>N</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-634x-30x1</td>
<td>L.M. Abel</td>
<td>100.00</td>
<td>Commodity Forecast reg fees</td>
<td>N</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

$248.00 Total Deposit

• Once the voucher is completed, print a copy for signature, and save the file on your computer for future reference.
• The person preparing the deposit must sign the Revenue Receipt Voucher before scanning.
• When needing to deposit revenue as the result of UNL Extension statewide programs or UNL department programs (i.e. Pesticide Training), specific instructions shall be provided by the Program Leader or the UNL Department. Program-specific instructions will be shared in the near future. Contact your business center support person if you have questions.
d. Scan the Revenue Receipt Voucher and Deposit Slip(s)

- Scan the Revenue Receipt Voucher and the white deposit slip(s) together in one file.
- Save the scan as an Adobe Pdf file and name the file using your county name and deposit date.
  
  Example: Morrill Co 9-27-11.Pdf

- After you make the bank deposit, you will need to also scan the bank deposit receipt. File name example: Morrill Co Receipt 9-27-11.Pdf *


e. Make the Deposit and Retain Documentation

- All collections must be deposited within three business days, and more frequently as activity warrants.
- The white copy of the deposit slip is taken with the bank deposit.
- Be sure to request a deposit receipt from the bank when making the deposit. Scan the receipt (as instructed in the previous section). *
- Staple together (in this order) the Revenue Receipt Voucher, followed by the yellow copy of the deposit slip, the bank deposit receipt, mail receipt log, registration log, and copies of pre-number receipts.*
- File these deposit documents for future reference, financial reviews and audits.
- Accounts receivable records must be retained for fiscal year end plus 7 years.

f. Email the Scanned Documents Promptly after the Deposit is Made

- Create an email to the IANR Greater Nebraska BusinessCenter/Org/UNL/UNEBR
  [Note: Alternate email address is GNBUSCTR@unlnotes.unl.edu]*

  Subject line must include four details:
  1. Your District Acronym (NEREC, PHREC, SREC, WCREC)
  2. Your County Office Name
  3. Your Bank Location Code
  4. Date of the Deposit
  Example: PHREC Morrill Co #945 9-27-2011

  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. One example where this may happen is when an office has a Parents Forever deposit (which must be a separate deposit) and also has an additional deposit for other revenue activities.

- Attach in the body of the email the scanned Revenue Receipt Voucher/Deposit Slip and Bank Deposit Receipt Pdf files.*

- Include the contact information of the person who prepared the deposit.
  Information requested is preparer’s name, title, Extension office location and phone number.
g. Email Example

To: IANR Greater Nebraska BusinessCenter/Org/UNL/UNEBR

Cc: 

Bcc: 

Subject: SREC Clay Co #9xx 9-28-2011


Deanna Peshek
Office Manager
Clay County Extension
111 W Fairfield
Clay Center, NE 68933
402-762-3644

Counter Receipt Example
h. Mail Receipt Log Example

<table>
<thead>
<tr>
<th>Mail Receipt Log</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNL Extension Office Name:</td>
</tr>
<tr>
<td>Receipts Recorded by Whom:</td>
</tr>
<tr>
<td>Date Mail Receipts Deposited in Bank:</td>
</tr>
</tbody>
</table>

Note: The Mail Log must be attached with the corresponding deposit slip documents (refer to UNL County Extension Revenue Deposit Procedures). A new Mail Log must be started after a deposit has been made.

<table>
<thead>
<tr>
<th>Date</th>
<th>Check Received</th>
<th>Received from (Name)</th>
<th>Program Payment or Items Purchased</th>
<th>Fee or Sales Amount</th>
<th>Sales Tax Paid</th>
<th>Total Check</th>
<th>Check Number</th>
<th>Educator Programming Cost Object No.</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Total Amount Collected on this Page:

Registration/Payment Receipt Log Example:

<table>
<thead>
<tr>
<th>Registration Receipt Log</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNL Extension in __________ County</td>
</tr>
<tr>
<td>Name of Workshop: __________</td>
</tr>
<tr>
<td>Cost Object #: __________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Received from</th>
<th>Amount</th>
<th>Pre-Paid</th>
<th>Cash</th>
<th>Check</th>
<th>Check#</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
III. UNL Business Forms for Extension Office Use
When Working with External Vendors,
Clientele and UNL Employees

October 6, 2011

Purchasing Forms
a. Form 13 Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption
b. Form W-9 for University of Nebraska-Lincoln (to give to a vendor)
c. Form W-9 Request for Taxpayer Identification Number and Certification (to get from a vendor)
d. US Citizenship Attestation Form

Finance and Travel Reimbursement Forms
e. Visiting Personnel Expense Voucher (for payment to non-UNL employees)
f. Warrant Request Form
g. Non-Travel Expense Voucher
h. Travel Authorizations
i. Employee Expense Voucher
j. IANR Professional Development Fund Request

Purchasing Forms

a. Form 13 Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

When a county extension office purchases goods and services that will be paid from the UNL Educator programming accounts, the office must provide the vendor a Form 13 in order to receive a sales tax exemption. Review vendor invoices for possible sales tax charges. If tax has been added to an invoice, contact the vendor and send them the Nebraska Form 13.

The Nebraska Form 13 will be sent to each county extension Office Manager. The Office Manager is accountable to ensure that the electronically signed formed is adequately secured and used appropriately. To verify that the Office Manager did distribute the form, the manager should initial in the upper right hand corner whenever the vendor information is completed for distribution. Your GNBC County Financial Accounting staff will be the backup for creating and distributing the form if the Office Manager is not available when a form is needed.

The Form 13 is a writeable form that you can save on your computer for future use. Place cursor in the "Name and Mailing Address of Seller," left click and start entering the vendor information. As you tab through the form, it will take you to each field you need to complete. You can ignore section B; however, tab through this section to get to the “Date” field. The form must be dated. The completed form cannot be saved, unless you have a particular version of Adobe. The Office Manager prints the form and initials it. Mail, fax, or scan and email the form to the seller.

Do not send a “blank” form to a vendor; the form released to a vendor must be filled out. If your vendor only provides a fax number, you may use that as a part of their address. The form will not allow you to change the “Name and Mailing Address of Purchaser,” nor should the UNL purchaser information be altered.
In order to assist the vendor in identifying the Form 13 with your Extension office purchase activity, you can either add your information in the Vendor address block, or, include your account information on a small address label and add to the top of the form before mailing or scanning the Form 13.

Here's an example of Form 13 prior to completing vendor information and date:
b. Form W-9 for University of Nebraska-Lincoln Taxpayer Identification Number and Certification (to give to a vendor)

UNL’s Form W-9 may be requested when a new vendor needs evidence of UNL’s taxpayer identification number and certification. This form also must be dated prior to sending to the vendor. You may wish to attach a label at the top of the form to ensure that your vendor associates UNL’s Form W-9 with your account.

If your vendor requests “Credit Information,” please contact the GNBC Accounting staff for assistance.
c. **Form W-9 Request for Taxpayer Identification Number and Certification** (to get from a vendor)

d. **University of Nebraska-Lincoln U.S. Citizenship Attestation Form**

To facilitate invoice payment, especially to your local vendors, email the vendor’s name and payment address to your GNBC Accounting Staff in order to check whether the vendor exists in the UNL master vendor database. If the vendor does not exist, the procedure to obtain vendor information is as follows:

1. If possible, have the buyer take a Form W-9 Request to the vendor at the time of purchase. Place your county office address label over the “401 Admin, Lincoln” return address information.

2. If you do not know whether the vendor is operating as an individual or a corporation, the Office Manager should complete the top sections (highlighted in yellow) of the UNL’s U.S. Citizenship Attestation Form and give the form to the vendor. If the vendor is operating as an individual, the person will need to complete the bottom portion of the Attestation Form and return to your office. If the vendor is incorporated, the vendor does not need to complete the form. Submit the W-9 and Attestation Form, if applicable, with your invoices to the GNBC Accounting staff for payment.

---

**REQUEST FOR TAXPAYER IDENTIFICATION NUMBER**

Please complete and return to (magazine’s) return address:

University of Nebraska-Lincoln
401 Admin.
Lincoln, NE 68588-0439
Fax (402) 472-2804

This form may be used only by a U.S. person, including a resident alien. If you are a foreign person or business, do not use Form W-9. Instead, use the appropriate Form W-8.

---

**United States Citizenship Attestation Form**

For the purpose of complying with Pub. L. 89-469, this form is required on all new applicants. A copy of this form must be submitted with each new applicant. If you do not know whether the vendor is an individual or a corporation, the Office Manager should complete the top sections (highlighted in yellow) of the UNL’s U.S. Citizenship Attestation Form and give the form to the vendor. If the vendor is operating as an individual, the person will need to complete the bottom portion of the Attestation Form and return to your office. If the vendor is incorporated, the vendor does not need to complete the form. Submit the W-9 and Attestation Form, if applicable, with your invoices to the GNBC Accounting staff for payment.

---

Instructions for U.S. Tax Persons:

As a business, you must ensure that you do not report any payments unless they are under $600 or exempt from the reporting requirements. In order to do this, you must:

1. Identify the source of the payment (employee, business, etc.)
2. Obtain the payer’s identification number (SSN or EIN)
3. Obtain a copy of the W-9 and Attestation Form
4. Submit the W-9 and Attestation Form to the GNBC Accounting staff for payment.

---

*Page 12 of UNL Business Forms Reference Guide for County Extension Offices*
Finance and Travel Reimbursement Forms

e. Visiting Personnel/Miscellaneous Expense Voucher (for payment to non-UNL employees)

This form cannot be used to make payments to employees of the University for any reason. Use this form to reimburse county-paid staff for travel or purchases related to Extension programming or to pay other individuals for independent contractor fees, travel and miscellaneous expenses.

The Visiting Personnel/Miscellaneous Voucher is an Adobe PDF file that can either be printed off and mailed or emailed as an attachment to the non-UNL employee. This person must complete the top and middle portion of the form and sign as the payee. The Office Manager will complete the department information and obtain an approval signature from the Educator responsible for the funding. Original signature and original detailed receipts are required by UNL Accounting. It is recommended that Visiting Personnel/Miscellaneous reimbursements are received in the Business Center as promptly as possible since the forms should be in UNL Accounting no later than 60 days after the expense was incurred.

---

UNIVERSITY OF NEBRASKA
Visiting Personnel / Nonresident Alien Independent Contractor
Miscellaneous Expense Voucher

Please legibly print name and address information!

<table>
<thead>
<tr>
<th>Legal Name</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FTIN (SSN / EIN / TIN)</th>
<th>Dates of Visit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Home Address</th>
<th>US Citizen / Resident Alien (Green Card)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Resident Alien (please copy of ID, visa and passport)</td>
</tr>
</tbody>
</table>

If the above pertinent info is missing, refer to Payroll Office for approval before AP.

<table>
<thead>
<tr>
<th>Social Security #</th>
<th>Dates of Stay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>SS</th>
<th>Birth Date</th>
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</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Driver's License #</th>
<th>Nationality</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Full Name</th>
<th>City</th>
<th>State</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Payee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Payee Signature</th>
<th>Citizen of Country</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

By signing below, the undersigned certifies that the information provided on this form is true, complete and accurate and may be used to verify any expense incurred in the U.S.

---

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>DEB ACCOUNT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Independent Contractor Fee/Incentives
- Location of Services Provided
- Nonresident Nebraska income tax withheld applies

- Travel Expenses:
  - Non-Recruitment
  - Recruitment
  - Meals
  - Lodging (Attach Receipts)
  - Commercial Rate (Attach Receipts)
  - Parking (Attach Receipts)
  - Mileage

- Study Participant, IRF
- Other (Miscellaneous expenses over $5.00 require receipts)
- Royalty Payment

- TOTAL
  - 520084
  - 50.00

<table>
<thead>
<tr>
<th>Dept Name</th>
<th>Dept Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Preparer's Name</th>
<th>Phone</th>
</tr>
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<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Cost Center/SSB Element</th>
<th>Department Signature/Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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To be completed by the Payroll Office:

<table>
<thead>
<tr>
<th>Tax Treaty Country</th>
<th>Federal Tax Type = F1</th>
<th>State Tax Type = S1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Totals</th>
<th>Federal Tax Code</th>
<th>Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F2</td>
<td></td>
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<tr>
<td></td>
<td>F3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Totals</th>
<th>Federal Tax Code</th>
<th>Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>S3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>S4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Totals</th>
<th>Federal Tax Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>T1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>T2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>T3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>T4</td>
<td></td>
</tr>
</tbody>
</table>

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f. Warrant Request Forms

The GNBC Accounting staff will prepare the Warrant Request forms. Contact your business center representative by email when you have refund situations. Please provide the following information required for form preparation:

- Reason for warrant request
- Educator cost object to charge
- Name, address, and Federal employer identification number or social security number
- Amount of payment
g. Non-Travel Expense Voucher

The Non-Travel Employee Expense Voucher is used for UNL employee reimbursements for purchased items that are not related to travel. These forms, with the proper authorized signatures, should be submitted to the Business Center promptly after the purchase is made. Here are a few tips:

- The name and phone or email information for the person who is completing the form should be entered in the Department Contact field. If the claimant is completing the form, enter "Self" in this field.
- For the department name, use the district acronym and county name.
- Claimant’s signature and departmental approval signature (cannot be the same person) are required.
- Use the “Note Area” for further explanations if needed.
- If the cost object(s) to charge is the responsibility of another person (the cost object does not belong to the Claimant), attach a note to the non-travel expense voucher with instructions as to who has financial responsibility for the expending cost object. The travel manager processing the voucher needs to know how to route the electronic form for approval.
h. Travel Authorizations

For UNL employees planning any out-of-state travel, they must submit a Pre-Trip Authorization (TA) form prior to the trip.

- This form must be completed even though the person might not have any expenses. If the person knows for sure that he or she will not have expenses, this should be indicated by including the statement "No expense to the University" on the TA form.
- The TA must be mailed to the respective Educator's District Director's office for consideration.
- If approved, the TA form will not be returned to the Educator. The form will be kept on file in the District Office.
- If not approved, the Educator will receive an email from the District Director or his/her designee indicating the reason travel was not approved.
- In the future (and some UNL Departments are already using this process), the paper TA will be used as a source document for the travel manager to enter the proposed travel into the SAP automated travel system. Workflow will route supervisor/funder approval notifications via email.

![Pre-Trip Request for Travel Authorization Form]
i. Employee Expense Voucher

The Employee Expense Voucher form is used for reimbursement of travel expenses for University employees conducting University business. For expenses related to Educator programming activities, the copy of the voucher should be sent to the respective GNBC travel manager, who will enter the information electronically into the UNL SAP system.

1. UNL employee requesting the reimbursement will get an email message from SAP Workflow to review expenses.
2. Employee will “Accept” or “Return for Changes.”
3. The employee’s travel approver (supervisor or designee) will then receive a SAP Workflow email message to review and either “Approve,” “Return for Changes,” “Reject and Cancel,” or “Delegate Approval.”
4. When approved, the expense reimbursement is electronically sent to UNL Accounting for processing.
5. The employee will receive another SAP Workflow e-mail stating when the reimbursement funds will be direct deposited into their personal bank account.

If an alternative cost object is being used, the employee is responsible for sending a note to the travel manager indicating whose cost object is being used, i.e. full name and department. The travel manager will enter a message that will show in the SAP Workflow notification indicating that the supervisor’s/designee should “Delegate Approval” to another individual for approval consideration. IMPORTANT – travel expenses must be received in UNL Accounting no later than 60 days after the expense was incurred. No exceptions.
j. IANR Professional Development Fund Request

The purpose of the IANR Professional Development Fund is to support the professional development of IANR faculty and administrators so that they may effectively and creatively fulfill their responsibilities in teaching, research, extension, or administration. These are funds provided to Educators by the IANR Vice Chancellor. Use of these funds requires pre-approval by the Vice Chancellor.

Steps to apply for Professional Development Funds include:

- The Professional Development Request form must be completed along with a Travel Authorization Form.
- These two forms (submitted together) are sent to the respective Educator’s District Director.
- If approved by the District Director, the forms will be forwarded to IANR Vice Chancellor’s office.
- When Vice Chancellor approval is received, the District Office will notify the Educator via e-mail.

Steps to process reimbursements using Professional Development Funds after professional development travel is completed:

- Employee expense voucher and all original receipts must be sent directly to the respective Educator’s District Director.
- District Office will be responsible for submitting expense reimbursements electronically.

![IANR Professional Development Fund Request Form](image)
IV. Greater Nebraska Business Center
County Financial Reporting How-To’s and Tips

a. Electronic Financial Reporting

→ Electronic Financial Reports are emailed monthly.
→ Reports are for the previous month’s activity – i.e. October reports, will be sent out the beginning of November.
→ Our goal is to get the reports out within the first three business days of the month.
→ Reports are being sent to all Extension Educators for their specific cost object.
   • The reports can be “copied” to other individuals, such as the Office Manager or another office staff member. If you are not receiving the reports, please approach the Educator and ask that he/she send an email request to your respective Business Center contact with the name of the person to copy.
→ An email will arrive in your mailbox as shown....

<table>
<thead>
<tr>
<th>Who</th>
<th>Date</th>
<th>Time</th>
<th>Size</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>lhastings3</td>
<td>09/01/2011</td>
<td>01:59 PM</td>
<td>1,712,780</td>
<td>August 2011 Budget Report For ardc-lhastings3</td>
</tr>
</tbody>
</table>

→ Opening the email will display as follows...

The attachment opens as a web page.

→ If you receive a security warning upon opening your report, make the necessary selections to allow the blocked content.
→ Any underlined items colored blue can be opened with a single click of the mouse. To return to a previous screen, use the browser back arrow key.
→ Reports can be printed and/or saved.
→ Report types include:
  • Payroll – shows payroll details for current reporting period.
  • Commitments – displays all open commitments for the current fiscal year, including open purchase orders, purchase requisitions, and projected salary expenses.
  • Revenue and Expenses – shows individual detailed line items for all receipts and expenses that posted during the current reporting period.***
  • Financial Summary - summarizes revenues and expenses by category.

b. Reporting Tips
→ ***The “Revenue and Expenses” detail report should be reconciled to your office’s financial shadow system (i.e. Access, Excel, Quicken).
→ Write a description for both Receipts and Expenses that is meaningful to you!
  • For receipts – on the Revenue Receipt Voucher “deposit description” field.
  • For expenses – on the invoice or request for payment slip.
  • If your office uses codes to identify different programs, begin the description with a code. For example – AgProg (or AP), 4HYouth, etc.
  • The description will be shown on the “Revenue and Expenses” detail report under the “Name” heading making it easy to reconcile.
→ Please allow one to two days for processing of deposits. The deposit posting date shown on your Financial Reports MAY NOT be the same date as the deposit date. A deposit made on the last day of the month may not show on your financial reports until the following month.
→ Deposits will be identified by Deposit date, County name, and “the word Deposit”, for example “9/16/11 Nemaha Co Deposit”. This description will show under the heading “Document Header Text” on the Revenue and Expenses detail report.

Questions? We’re here to help!
Please call your GNBC County Financial contact with your specific questions.

Southeast District
→ Lisa Hastings, (402) 624-8039
→ Sarah Divis, (402) 624-8035

Northeast, Panhandle and West Central Districts
→ Karen Christiansen, (308) 696-6731
→ Pat Neben, (308) 696-6722