



ALLOWABLE EXPENDITURES & SUBMITTING REQUESTS FOR REIMBURSEMENT

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What Expenditures are Allowable?

- For Federal programs, the expenditures **MUST** be supplemental in nature
- Federal funds cannot pay for anything that is required of state and/or local funds
- Typically, federal funds can't provide for core instructional services
- Costs must be reasonable and necessary for meeting the needs of the grant program



What is considered “Reasonable and Necessary?”

- Will it further the goals of the program?
 - If a Title I Schoolwide Program, will it support the strategies identified in the Schoolwide plan?
- Does it have a clearly demonstrative and legitimate purpose?
- Is the cost nominal and prudent?
- Is cost justifiable?



Other Questions to Consider

- Could the proposed expenditure be interpreted as “paying” for participation (attendance) or for achievement (scores on tests)?
 - If the answer is yes, then Federal funds cannot be used
- Is it supplementing, not supplanting district efforts?
 - Are funds (other than Federal) used to provide this cost in other non-Federal programs or activities?
- Can we have an effective Title __ program without these items?



Food and Beverages

- Generally, food/beverages are not allowable using Federal grant funds
 - In very rare cases, food purchases for conferences and meetings are allowable, albeit there is a very high burden of proof for expending Federal funds to purchase food/beverages



What About Prizes, Incentives, or Rewards?

- Not specific in law
- Best advice:
 - Use funds from other sources unless a Federal program's guidance specifically approves it
 - If Federal funds are used, include justification / rationale on the documentation submitted for payment (This does NOT ensure that the expense will be allowed)



Title I Allowable Expenditures

- Services and materials that are supplemental are usually allowed
 - Title I (Targeted Assistance)
 - Supplemental teachers, materials, services, etc. for identified students
 - Title I (Schoolwide)
 - Funds are supplemental
 - Must be educational in nature and support the Schoolwide plan



Title I **NON-ALLOWABLE** Expenditures

As approved by the Committee of Practitioners

- Prizes and/or cash rewards
- Entertainment – per OMB Circular A-87
 - Cost of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)
 - Cakes, balloons, crowns, leis, cowboy hats, dog tags, bracelets, t-shirts, hats, rings, tattoos, whistles, candy, ice cream, soda pop, trinkets, etc. (This is not an inclusive list, but rather a sampling of the types of items for which districts will not be reimbursed.)



Title I **NON-ALLOWABLE** Expenditures (cont.)

As approved by the Committee of Practitioners

- Conference attendance that doesn't support the Title I program/plan
- Prepaid gift/cash cards (e.g. Amazon, iTunes, Wal-Mart, convenience stores, etc.) because non-educational items could be purchased. Direct purchases from these companies will be considered if the item(s) are appropriate to support the Title I program, but using gift cards to make purchases will not be allowed. (Very difficult matching up the purchases of the gift-cards with the actual items that are purchased. Sometimes the gift cards are purchased in one grant period and not spent until the following grant period.)



Title I **NON-ALLOWABLE** Expenditures (cont.)

As approved by the Committee of Practitioners

- Door prizes
- Parent involvement activities that don't actually involve the parents (e.g. reward ceremonies/celebrations in which parents are invited to attend). Parent involvement activities **MUST *involve*** the parents. They cannot simply be in the audience—not participating.
- Food for Parent/Teacher Conferences



Title II-A Allowable Expenditures

- Class-size reduction teachers (must be justifiable)
- Professional development (public and nonpublic)
 - Content knowledge
 - Effective instructional strategies
 - Training in
 - Effectively integrating technology;
 - Teaching students with different needs, disabilities, and limited English proficiency;
 - Methods of improving student behavior, identifying early interventions, and involving parents;
 - Leadership development and management; and
 - Use of data and assessments to improve instruction and student outcomes



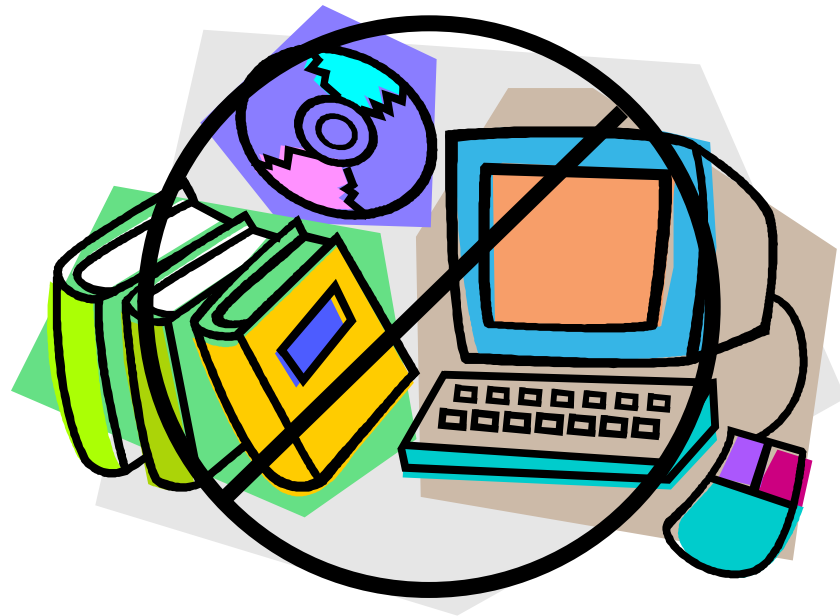
Title II-A Allowable Expenditures (cont.)

- What about equipment and materials?
- Allowable uses:
 - DVDs that are part of an allowable professional development program and that serve to reinforce the professional development provided
 - Reference books that are part of the provided professional development; however if they are intended to be part of the general professional development library and are NOT part of the professional development itself, they would not be an allowable expenditure



NON-ALLOWABLE Title II-A Expenditures

- Text books
- Purchase of technology, including computers, laptops and iPads





Title III (English Language Acquisition)

Required activities:

- High-quality language instructions
- Professional development is a **REQUIRED** activity



Authorized (Allowable) LEP Activities

- Upgrading program objectives and instructional strategies
- Identifying, acquiring, and upgrading curricula, instruction materials, and educational software
- Providing tutorials and intensified instruction
- Coordinating the ELL programs with other relevant programs/services
- Improving English proficiency and academic achievement
- Providing community participation programs, family literacy service, and parent outreach activities to assist parents in becoming active participants in helping their children improve academically
- Improve instruction by acquisition/development of educational technology/instructional materials, electronic networks for materials, training, and communication



Authorized (Allowable) Immigrant Activities

- Family literacy, parent outreach, and training activities designed to help parents become active participants in their children's education
- Support for personnel, including teacher aides, who have received training to provide services for immigrant children
- Tutorials, mentoring, academic, or career counseling
- Identification and acquisition of curricular materials, educational software, and technologies to be used in the program
- Basic instruction services (supplies, costs of transportation)
- Other services, including services designed to introduce students to the educational system and civics education
- Activities coordinated with community-based organizations, institutions of higher learning, private sector entities with expertise in working with immigrants to assist parents by offering community services



What is the Process for Requesting Reimbursement?

Select an application from the list(s) below and press one

Open Application

Payments

Print All

Select	Application / Amendment	Original Submit Date	NDE Final Approval Date
2013-2014			
<input type="radio"/>	14-NCLB-4201-00 Amendment 1		
<input checked="" type="radio"/>	14-NCLB-4201-00 Original Application	10-15-2013	01-22-2014
2012-2013			
<input type="radio"/>	13-NCLB-4201-00 Amendment 2	01-13-2014	01-14-2014



Payment Summary

The Payment Summary is a snapshot of the current status of payments and allocations.

Select "View Reimbursement Requests/Financial Reports" to create, view, and submit requests to Financial Services.

Easy Access Links

- [Printer-Friendly](#)
- [Click to Return to Organization Select](#)
- [Click to Return to Application Select](#)
- [View Payment Instructions](#)
- [View Payment Questions and Answers](#)

Payment Summary

[View Reimbursement Requests/Financial Reports](#)

Payment Summary as of 3/11/2014

	TitleI	TitleIIA	TitleIID	TitleIII-LEP	TitleIII-IE	TitleIV	TitleV	TitleIC-Migrant	Total
Current Year Allocation	\$6,651,487	\$1,418,065	\$72,005	\$388,352	\$0	\$127,633	\$0	\$203,267	\$8,860,809
(+/-) Adjustments	\$1,039,827	\$71,421	\$36,695	\$84,706	\$0	\$69,743	\$38,219	\$0	\$1,340,611
(+/-) Multidistrict	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(+/-) Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Funds Available	\$7,691,314	\$1,489,486	\$108,700	\$473,058	\$0	\$197,376	\$38,219	\$203,267	\$10,201,420
Approved Budget --Amendment 4 Available for Payments	\$7,691,314	\$1,489,486	\$108,700	\$473,058	\$0	\$197,376	\$38,219	\$203,267	\$10,201,420
Scheduled	\$2,475,496	\$843,226	\$57,763	\$315,405	\$0	\$40,835	\$0	\$0	\$3,732,724
Reimbursement	\$5,215,818	\$646,260	\$50,937	\$157,653	\$0	\$156,541	\$38,219	\$203,267	\$6,468,695
Total	\$7,691,314	\$1,489,486	\$108,700	\$473,058	\$0	\$197,376	\$38,219	\$203,267	\$10,201,420
Completed Payments									
Scheduled	\$2,291,345	\$948,509	\$64,846	\$258,865	\$0	\$50,838	\$0	\$0	\$3,614,403
Reimbursement	\$4,476,816	\$508,349	\$40,691	\$117,988	\$0	\$114,961	\$38,219	\$143,803	\$5,440,827
Manual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$4,476,816	\$508,349	\$40,691	\$117,988	\$0	\$114,961	\$38,219	\$143,803	\$5,440,827
Pending Payments									
Scheduled	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Manual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remaining Available									
Scheduled	\$184,151	(\$105,283)	(\$7,083)	\$56,540	\$0	(\$10,003)	\$0	\$0	\$118,322
Reimbursement	\$739,002	\$137,911	\$10,246	\$39,665	\$0	\$41,580	\$0	\$59,464	\$1,027,968
Total	\$923,153	\$32,628	\$3,163	\$96,205	\$0	\$31,577	\$0	\$59,464	\$1,146,190
NDE Documentation Review									
Date	9/30/2009	11/11/2010	9/30/2009	9/30/2009	N/A	9/30/2009	9/30/2009	9/30/2009	
Amount	\$6,768,161	\$1,456,858	\$105,537	\$376,853	\$0	\$165,799	\$38,219	\$143,803	

TODD user ID: ktaylor



For additional information please contact the Nebraska Department of Education

[Contact Us](#)



Reimbursement Request/ Final Select

Application: 2011-2012 NCLB Consolidated - 00
Cycle: Amendment 1

[Printer-Friendly](#)
[Click to Return to Application Select](#)
[Back to Payment Summary](#)
[View Payment Instructions](#)
[View Payment Questions and Answers](#)

Reimbursement Request/Financial Report Select

[Instructions](#)

Reimbursement Requests:

Available on "not submitted" or "returned for changes" RR

Select	Reimbursement Request	Program(s)	Date Created	Date Submitted	Financial Approval Date	Status	History
2012							
<input type="checkbox"/>	Reimbursement Request 7	I-CN (F)	11/8/2012	11/13/2012		Submitted to NDE	View History
<input type="checkbox"/>	Reimbursement Request 6	IIA-NS (F)	9/27/2012	9/27/2012		Submitted to NDE	View History
<input type="checkbox"/>	Reimbursement Request 5	III-LEP-CA (F)	9/27/2012	9/27/2012	10/16/2012	Approved	View History
<input type="checkbox"/>	Reimbursement Request 4	I-CA (R)	9/26/2012	11/12/2012	11/13/2012	Approved	View History
<input type="checkbox"/>	Reimbursement Request 3	I-CA (R)	6/6/2012	6/6/2012	8/14/2012	Approved	View History
<input type="checkbox"/>	Reimbursement Request 2	IIA-CA (R)	5/16/2012	9/5/2012	9/6/2012	Approved	View History
<input type="checkbox"/>	Reimbursement Request 1	III-LEP-CA (R)	5/14/2012	5/14/2012	6/4/2012	Approved	View History



Reimbursement Requests and Finals

LEA Contact:

First Name: Last Name:
Phone: Ext:
Email Address:

2014 NCLB Consolidated - 4201

TitleI-4200	<input type="checkbox"/> Select here to add a report for this program
TitleIIA-4310	<input type="checkbox"/> Select here to add a report for this program
TitleIID-4985	<input type="checkbox"/> Select here to add a report for this program
TitleIII-LEP-4925	<input type="checkbox"/> Select here to add a report for this program
TitleIII-IE-4926	<input type="checkbox"/> Select here to add a report for this program
TitleIV-4960	<input type="checkbox"/> Select here to add a report for this program
TitleV-4320	<input type="checkbox"/> Select here to add a report for this program
TitleID-4230	<input type="checkbox"/> Select here to add a report for this program

Enter expenditure amounts and save prior to submission

Attach Document

Check here if documentation has been sent to NDE via Mail



Reimbursement Request – by Object Code

2012 NCLB Consolidated - 4201

Title I-4200

Select here to add a report for this program

Actual Expenditures YTD only need to be entered when Financial Report is required

Select here if this is the Final Reimbursement Request

Object Code Summary:

Show Budget Summary: Yes No

Remove Blank Rows from Display: Yes No

Enter whole dollar amounts only

Expenditure Object Code	Budgeted	Submitted Expenditures YTD 1	Scheduled Payments YTD	Remaining for Expenditure/ Payment	Actual Expenditures YTD	(Overpaid)/ Underpaid
100 - Salaries	\$11,279,046	\$10,300,845	\$0	\$978,201	\$11383168	\$1,082,323
200 - Employee Benefits	\$4,576,763	\$3,803,446	\$0	\$773,317	\$4175614	\$372,168
300 - Purchased Service / Lease Agreement	\$4,834,697	\$656,343	\$0	\$4,178,354	\$775337	\$118,994
400 - Supplies & Materials / Operational Equip.	\$8,815,079	\$5,720,385	\$0	\$3,094,694	\$8094817	\$2,374,432
500 - Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
600 - Travel / Professional Development	\$736,111	\$395,246	\$0	\$340,865	\$483662	\$88,416
Indirect Costs (max approved rate is 2.8233%)	\$853,813	\$589,399	\$0	\$264,414	\$703357	\$113,958
Totals:	\$31,095,509	\$21,465,664	\$0	\$9,629,845	\$25,615,955	\$4,150,291

1 - Submitted Expenditures YTD does not include line items on this Reimbursement Request / Closeout

Expenditures:

Expenditures Object Code	Current Expenditure	Date	Delete
100 - Salaries	\$1082323	October 2012	<input type="checkbox"/>
200 - Employee Benefits	\$372168	October 2012	<input type="checkbox"/>
300 - Purchased Service / Lease Agreement	\$118993	October 2012	<input type="checkbox"/>
400 - Supplies & Materials / Operational Equip.	\$2374433	October 2012	<input type="checkbox"/>
600 - Travel / Professional Development	\$88416	October 2012	<input type="checkbox"/>
Indirect Costs	\$113958	October 2012	<input type="checkbox"/>
Total Expenditures:	\$4,150,291		

Add Comment to NDE

Filing the claim, will have it return to do the final after Janice complete the review of the April -July Non Payroll claim. RBL 11-12-12
 Note: On the paid report you will see 12-13 project numbers, but those dollars are not included in the claim amount queried. RBL 11-13-12

Add Comment to LEA





Required Documentation

- Object code inconsistencies between the budget and supporting documentation may require either a budget amendment or journal entry.
- Must include detailed transaction level information (i.e., Expenditure Audit Report, Account Inquiry, Fund Audit Report...) may include account, object code, vendor name, date paid, check number, amount and description of transaction.



Required Documentation

- Salaries need to include names and should be listed on the application under the Staff Tab (omission of staff information may require amendments to the application)
- Journal Entries, Petty Cash Accounts, Bank Card/Credit Card, and travel reimbursements – need original detailed transaction information with description of transaction.



Required Documentation

SELECTED Data							Expenditure Audit Report		Arranged by:	
Date Range: 03/01/2011 thru 08/31/2011									Account Number	
Date	Src	P/O	Check	Invoice	Vendor	Description	Disbursed			
1 GENERAL FUND										
1-4265-110-0 Salaries - Title IV										
08/15/2011	AP		00006249	080111	Vendor Name	Salaries	70.00			
08/15/2011	AP		00006294	080111	Vendor Name	Salaries	70.00			
08/15/2011	AP		00006298	080111	Vendor Name	Salaries	70.00			
08/15/2011	AP		00006327	080111	Vendor Name	Salaries	85.00			
1-4265-110-0 Account Totals:							295.00			
1-4265-110-1 Salaries - Title IV										
08/02/2011	GL		00000802		BERNHEA	Salaries	100.00			
1-4265-110-1 Account Totals:							100.00			
1-4265-210-1 Fica										
08/15/2011	AP		00006332	3FICM.340	Wells Fargo Bank	Normal Payroll 08/19/2011	1.46			
08/15/2011	AP		00006332	3FICA.340	Wells Fargo Bank	Normal Payroll 08/19/2011	6.23			
1-4265-210-1 Account Totals:							7.69			
1-4265-220-1 Fica										
08/15/2011	AP		00006282	3NTRT.340	Payroll Account	Normal Payroll 08/19/2011	8.36			
1-4265-220-1 Account Totals:							8.36			
1-4265-318-0 Contracted Services										
1-4265-318-4 GA Contracted Services							0.00			
1-4265-318-6 CC Contracted Services							0.00			
1-4265-410-1 Supplies WPES										
08/15/2011	AP		00006256	98441	Promotional Concepts	Drug free day/Leadership	102.35			
08/15/2011	AP		00006291	50640	Quality Printing	Leadership camp	19.71			
1-4265-410-1 Account Totals:							122.06			



The Following Expenditures ALWAYS Require Supporting Documentation

- Credit card purchases
- Travel expenditures related to a conference requires adequate documentation
- Title I allows the provision of food for Parent Involvement activities, but limits the food to “light refreshments” and requires an agenda or other supporting documentation (**NOTE:** Title I funds cannot be used for purchasing candy)



The Following Expenditures ALWAYS Require Supporting Documentation (cont.)

- Petty-cash purchases
- Reimbursement to individuals
- Field trips always require adequate documentation which includes the educational value



NEW for 2014-15

- Consolidated programs requests will no longer be available
- Districts will request reimbursement for each program separately



How Often Should Requests for Reimbursement be Submitted to NDE?

- Frequency of requests is up to the district
- NDE recommends at least quarterly requests



Can Requests for Salaries and Benefits be Separate from Other Expenditures?

- Yes, districts may submit requests for salaries and benefits on one request and submit a separate request for the same time period for other expenditures



Grant Period

- Typically grants are awarded July 1 of one year and go thru September 30 of the following year
- Final Requests for Reimbursement are due to NDE by November 15 and can include expenses thru September 30
- If all grant funds are expended before that time, a Final Request for Reimbursement can be submitted when the last of the funds are spent
- For programs that allow carryover, unspent funds will be available with the next year's grant funds and is listed as "carryover" on the Allocations page
 - Title I-A has a carryover limitation of 15% for grants > \$50,000