NSORG Lunch & Learn: Personnel Expenses & Documentation

April 24, 2024

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Agenda

- Introductions

- What are personnel expenses?
    - Internal vs. external

- How do I report internal personnel expenses paid using NSORG grant funds?
    - Documentation requirements
    - Proof of payment situations with personnel

- Admin vs. Program personnel

- AmpliFund demonstration

- Q&A

** NOTE: Everyone who registered for the Lunch & Learn will receive a copy of the slides & meeting recording link. **

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Introductions

Introductions

Lead Economic Recovery Program Manager

- Ryan ZimmerMas

Program Managers

Compliance

- Aaron Vo

Business Managers

- Elizabeth Blanco Rodriguez
  - South Omaha
- Daren Waters
  - North Omaha

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NSORG Contract Update

- As of April 17th, 2024:
  - 42 NSORG contracts are executed
  - 32 NSORG contracts are pending signature
  - 56 NSORG contracts are being drafted
    - 10-15 new contracts should be issued each week

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NSORG Contract Update

- <u>As of April 24th, 2024:</u>
  - 45 NSORG contracts are executed **(+3)**
  - 40 NSORG contracts are pending signature **(+8)**
  - 45 NSORG contracts are being drafted **(-11)**
    - 10-15 new contracts should be issued each week

Requesting Funds

Financial Reporting

Spending Funds

Reporting Expenses

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Reporting Expenses: Programmatic

> 💡 DED requires Recipients to provide (1) Source Documentation and (1) Proof of Payment for <u>all</u> grant-funded expenses.

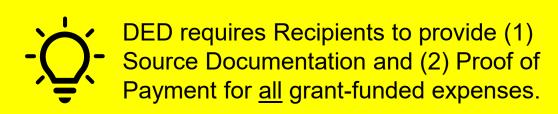**Source Documentation** includes:

- receipts,
- invoices,
- timesheets,
- bank statements,
- cleared checks,
- etc.

Proof of Payment means:

- canceled check,
- bank statement, confirmation of debit or credit card payment,
- confirmation of wire or automated clearing house transfer, or
- similar documentation which provides substantiating evidence that payment of an invoice has been made.

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Reporting Expenses: Programmatic

> DED requires Recipients to provide (1) Source Documentation and (2) Proof of Payment for <u>all</u> grant-funded expenses.

Source Documentation:

- What good/service was purchased

- For how much

- When (date)

- By whom

- From whom

Proof of Payment:

- Was the vendor paid?

- Did funds clear the recipient's account?

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Internal vs. External Personnel

- **External** Personnel (i.e. Contractors/Consultants)
  - <u>Source Document</u>: Invoice from Contractor
  - <u>Proof of Payment</u>: Bank statement showing contractor was paid

- **Internal** Personnel (i.e. employees)
  - These people work directly for the Recipient organization
  - <u>Source Document</u>: *Explained in this presentation*
  - <u>Proof of Payment</u>: *Explained in this presentation*

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What are personnel expenses?

- Personnel expenses, typically, for federal funds refer to the costs associated with the employees who are directly involved in the project funded by the grant i.e.,
    - Salaries and wages
    - Fringe Benefits
    - Taxes
    - Personnel-related Overhead
    - Etc.

How do I report personnel expenses?

- How do I report internal personnel expenses paid using NSORG grant funds?
    - Documentation requirements
        - Proof of Payment
            - Canceled Checks or Bank Statements
            - Electronic Payment Records
        - Source Documentation
            - Payroll Registers or Reports
            - Timesheets or Time Records
            - Direct Deposit Detail
            - Paystubs

How do I report personnel expenses?

- How do I report internal personnel expenses paid using NSORG grant funds?

- Example One
    - Payroll Records & Timesheets
    - Canceled check / Bank statement / Electronic Payment Records

How do I report personnel expenses?

- How do I report internal personnel expenses paid using NSORG grant funds?

- Example Two:
  – Timesheet
  – 3rd Party Payroll processors
    • Payroll Reports from Third-Party Processor
    • Confirmation of Payment to Third-Party Processor
    • Bank Statement or Canceled Check

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How do I report personnel expenses?

- Scenario 1

- Program personnel

  - Amanda worked directly on a project with a total of 83 hours during a pay period.

    - What documents do I need to provide within Amplifund?
      - Employee Timesheet
      - Employee paystub and/or Payroll Register / Report
      - Bank statement

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How do I report personnel expenses?

- Scenario 1

- Timesheet

EMPLOYEE TIMESHEETS

EMPLOYEE ID	WORK DATE	LEAVE	HOURS	DESCRIPTION	COST CENTER	SUBMITTED BY	APPROVED BY
PALMAM							
	10/26/2022		2	New tenant prep	HOUSING	PALMAM	MCNEAL
	10/26/2022		1	Surveys	T&TA	PALMAM	MCNEAL
	10/26/2022		5.5	Applicant inspection plattsmouth, files	OOR	PALMAM	MCNEAL
	10/25/2022		2	Applicant calls, MINC, Onesite, Tenant leaving/ calls, vendor search	HOUSING	PALMAM	MCNEAL
	10/25/2022		1	Contractor call, updates	NAHTF-DPA VII	PALMAM	MCNEAL
	10/25/2022		1.5	Applicant call, prep for inspection	OOR	PALMAM	MCNEAL
	10/25/2022		4	Plattsmouth SENCA SMART	T&TA	PALMAM	MCNEAL
	10/27/2022		3	processing 2 new applicants Elk Creek	HOUSING	PALMAM	MCNEAL
	10/27/2022		1	Emails progress	NAHTF-DPA VII	PALMAM	MCNEAL

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How do I report personnel expenses?

- Scenario 1

- Paystub / Payroll Register

SOUTHEAST NEBRASKA COMMUNITY ACTION PARTNERSHIP, INC.
Quick Check/Transaction Register
From 11/9/2022 Through 11/9/2022

Report Total

Leave Code	Accrued	Taken	Net Change
SICK	3.7000	8.0000	(4.3000)
VAC	3.7000		3.7000

Code Type	Code/Tax- Jurisdiction	Hours	Employee Amount	Employer Amount
Earning	Wages	83.00	1,636.80	
Benefit	HEALTH			189.91
	RET			49.10
Deduct	HEALTH		65.00	
	RET		114.58	
Tax	FIT		148.98	
	SS		97.45	97.45
	MC		22.79	22.79
	SWT -NE		62.16	
	Net Pay/Total Employer Amount		**1,125.84**	359.25

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How do I report personnel expenses?

- Scenario 1

- Paystub / Payroll Register (Total of $47,271.59)

How do I report personnel expenses?

- Scenario 1

TRANSACTION DETAILS

Name	Amount	Status	Account Number	Bank Code / Numberr	Account Type	Debit/Credit	Addendum
███	███	██	███	███	███	██	
███	███	██	███	███	███	██	
███	███	██	███	███	███	██	
███	██	██	███	███	███	██	
Amanda Palmerton	$1,125.84	Active	██████	███	███	██	
███	██	██	███	███	███	██	

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How do I report personnel expenses?

- Scenario 1

- Bank Statement

SUMMARY OF ACCOUNTS

ACCOUNT TYPE	ACCOUNT NUMBER	BEGINNING BALANCE	ENDING BALANCE
NonProfit	████████4	$560.13	$560.13

NonProfit XXXXX2834

Account Summary

Date	Description	Amount
11/01/22	Beginning Balance	$560.13
	Deposits (4)	$95,211.60
	Withdrawals (2)	$95,211.60
11/30/22	Ending Balance	$560.13

Interest Summary

Description	Amount
Average Ledger	$3,733.85
Average Collected	$3,733.85
Service Charge	$0.00
Interest Paid	$0.00
APY Earned	0.00%
Interest Paid YTD	$0.00

TRANSACTION ACTIVITY FOR NonProfit XXXXX2834

DEPOSITS AND CREDITS

Date	Description	Amount
11/08	Online Xfer From/To: ████	$5,567.65
11/08	Online Xfer From/To: ████	$41,703.94
11/22	Online Xfer From/To: ████	$5,284.04
11/22	Online Xfer From/To: ████	$42,655.97

WITHDRAWALS

Date	Description	Debits
11/09	PAYROLL MA SOUTHEAST NE COM ████	$-47,271.59
11/23	PAYROLL MA SOUTHEAST NE COM ████	$-47,940.01

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How do I report personnel expenses?

- Scenario 2

- Admin Expense

    – McNeal used some of his hours to assist the grant manager create a report as he is not directly involved in the project. Out of his 87.50 hours he's only worked about 5.5 hours assisting the grant manager.

    - What documents do I need to provide within Amplifund?
        – Employee Timesheet
        – Employee paystub and/or Payroll Register / Report
        – Bank statement

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How do I report personnel expenses?

- Scenario 2

- Timesheet

EMPLOYEE ID	WORK DATE	LEAVE	HOURS	DESCRIPTION	COST CENTER	SUBMITTED BY	APPROVED BY
	3/17/2023 12:00:00 AM		1	Draw #6	DPA ADMIN	MCNEAL	MCNEAL
	3/20/2023 12:00:00 AM		7.5	email, revenue, four count collab file, HS staffing, SENCA scholarships	INDIRE	MCNEAL	MCNEAL
	3/20/2023 12:00:00 AM		0.5	revise Draw #6	DPA ADMIN	MCNEAL	MCNEAL
	3/20/2023 12:00:00 AM		0.5	revise Draw #4	OOR ADMIN	MCNEAL	MCNEAL
	3/21/2023 12:00:00 AM		11.5	emails, record transfers, vouchers, revenue, CSFP, program budgets, board mtg prep, board meeting	INDIRE	MCNEAL	MCNEAL
	3/22/2023 12:00:00 AM		8.5	email, board minutes, USDA ins, Transit Ins, vouchers, HS update, budgets w/Kay, submit Transit application	INDIRE	MCNEAL	MCNEAL
	3/23/2023 12:00:00 AM		3.25	emails, resend 1095 forms, vouchers, EC/FV housing docs, insurance	INDIRE	MCNEAL	MCNEAL
	3/23/2023 12:00:00 AM		4	DPA draw files/documentation	DPA ADMIN	MCNEAL	MCNEAL
	3/24/2023 12:00:00 AM		9	To Lincoln for LB736	GENERAL	MCNEAL	MCNEAL

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How do I report personnel expenses?

- Scenario 2

- Paystub / Payroll Register

SOUTHEAST NEBRASKA COMMUNITY ACTION PARTNERSHIP, INC.
Quick Check/Transaction Register
From 3/29/2023 Through 3/29/2023

Report Total

Leave Code	Accrued	Taken	Net Change
SICK	3.7000		3.7000
VAC3			0.0000

Code Type	Code/Tax- Jurisdiction	Hours	Employee Amount	Employer Amount
Earning	Wages	87.50	2,538.46	
Benefit	RET			76.15
Deduct	CRUN4		50.00	
	RET		126.92	
Tax	FIT		164.46	
	SS		157.39	157.39
	MC		36.81	36.81
	SWT -NE		87.56	
	SUTA-NE			137.08
	Net Pay/Total Employer Amount		1,915.32	407.43

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How do I report personnel expenses?

- Scenario 2

- Payroll Register

Payment Information	
PAYMENT NAME	PAYROLL MASTER 03/29/2023
PAYMENT TYPE	Consumer Payments
TRANSACTION DATE	03/29/2023
DESCRIPTIVE DATE	SENCA
CUSTOMER TRACE NUMBER	60
BANK TRACE NUMBER	870007
INITIATED	03/28/2023 07:49 AM
INITIATED BY	
APPROVED	03/28/2023 07:50 AM
APPROVED BY	
STATUS	Processed
SOURCE	template
TEMPLATE NAME	PAYROLL MASTER 03/29/2023

ORIGINATOR INFORMATION	
ACH SENDER	
OFFSET ACCOUNT	PAYROLL
PAYMENT DESCRIPTION	PAYROLL MA
DISCRETIONARY DATA	

Totals	
TOTAL CREDIT(S) (47)	$41,361.37
TOTAL DEBIT(S) (0)	$0.00
TOTAL AMOUNT	$41,361.37

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How do I report personnel expenses?

- Scenario 2

- Payroll Register

TRANSACTION DETAILS

Name	Amount	Status	Account Number	Bank Code / Numberr	Account Type	Debit/Credit	Addendum
███	███	███	███	███	███	███	
███	███	███	███	███	███	███	
Vicky McNealy	$1,915.32	Active	3477967	104000854	Checking	Credit	
███	███	███	███	███	███	███	

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How do I report personnel expenses?

- • Scenario 2

- • Bank Statement

SUMMARY OF ACCOUNTS

ACCOUNT TYPE	ACCOUNT NUMBER	BEGINNING BALANCE	ENDING BALANCE
NonProfit	XXXXXX2834	$43,766.68	$519.72

NonProfit XXXXXX2834

Account Summary			Interest Summary	
Date	Description	Amount	Description	Amount
3/01/23	Beginning Balance	$43,766.68	Average Ledger	$3,130.96
	Deposits (4)	$86,170.93	Average Collected	$3,130.96
	Withdrawals (3)	$129,417.89	Service Charge	$0.00
			Interest Paid	$0.00
4/02/23	Ending Balance	$519.72	APY Earned	0.00%
			Interest Paid YTD	$0.00

TRANSACTION ACTIVITY FOR NonProfit XXXXXX2834

DEPOSITS AND CREDITS

Date	Description	Amount
03/14	Online Xfer From/To: 1000002 S/852834 D	$4,551.41
03/14	Online Xfer From/To: 3	$40,258.15
03/28	Online Xfer From/To: 3	$6,210.95
03/28	Online Xfer From/To: 3	$35,150.42

WITHDRAWALS

Date	Description	Debits
03/01	PAYROLL MA SOUTHEAST NE COM	$-43,246.96
03/15	PAYROLL MA SOUTHEAST NE COM	$-44,809.56

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Admin vs. Program personnel

- **Administrative Personnel:**
- Administrative personnel are individuals whose primary duties involve the management, oversight, and support of the grant-funded project or program.
- They typically perform functions such as grant administration, financial management, procurement, reporting, compliance, and other administrative tasks necessary for the operation of the grant-funded activities.
- Examples of administrative personnel may include grant managers, financial officers, administrative assistants, procurement officers, and compliance officers.
- Their work is focused on ensuring that the grant-funded activities are conducted efficiently, effectively, and in compliance with applicable regulations and requirements.

- **Program Personnel:**
- Program personnel are individuals directly involved in implementing and delivering the services or activities funded by the grant.
- They are responsible for carrying out the specific objectives, activities, and deliverables outlined in the grant proposal or program guidelines.
- Program personnel typically include project managers, program coordinators, case managers, counselors, outreach workers, trainers, and other staff directly engaged in providing services or implementing program activities.
- Their work is focused on achieving the goals and outcomes of the grant-funded program, such as providing services to beneficiaries, conducting outreach and education, implementing infrastructure projects, or delivering training and technical assistance.

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Doing the math

- If the timesheet you provide does not "do the math" for you, best practice is to attach an additional document that shows how you arrived at the amount you are charging the NSORG grant.
  - Show your work!
  - Highlight important areas to make it easy to review, especially rows with specific grant-funded employees.
    - We don't need to see non-grant funded employees! *You can redact nonessential information from documents.*

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Doing the math

	A	B	C	D	E	F	G
1							
2		**Organization ABC**					
3		**Grant # 24-11-111**					
4		**April 1 - April 15, 2024**					
5							
6		**Employee:**	McNeal				
7							
8		**Work Date**	**Hours - Admin**	**Brief Explanation**			
9		4/1/2024	1	*worked on AF*			
10		4/2/2024	0.5	*reviewed expenses*			
11		4/5/2024	4	*completed quarterly report*			
12		**Total:**	5.5				
13							
14							
15			**Hours Worked**	**Hourly Rate**	**Benefits**	**Salary + Benefits**	**Total Pay - Admin**
16		**McNeal**	5.5	$ 20.00	$ 7.50	$ 27.50	$ 151.25
17				*$41,600 salary* *$1,600 per pay period* *1600/80=20 per hour*	*$600 per pay period* *600/80 = 7.50 per hour*		*(Hours Worked x (Salary + Benefits))*
18							

Doing the math

	A	B	C	D	E	F	G	H
1								
2		**Organization ABC**						
3		**Grant # 24-11-111**						
4		**April 1 - April 15, 2024**						
5								
6		**Employee:**	Smith					
7								
8		**Hours Worked: 4/1/24 - 4/15-24**		11				
9		**% of Time on NSORG Grant**		50%				
10		**Hours Charged to NSORG**		5.5				
11								
12								
13								
14								
15			**Hours Worked**	**Hourly Rate**	**Benefits**	**Salary + Benefits**	**Total Pay - Admin**	
16		**McNeal**	5.5	$ 20.00	$ 7.50	$ 27.50	$ 151.25	
17				*$41,600 salary $1,600 per pay period 1600/80=20 per hour*	*$600 per pay period 600/80 = 7.50 per hour*		*(Hours Worked x (Salary + Benefits))*	
18								
19								

AmpliFund demonstration

Resources for Awardees

Resources for Awardees

Program Manager

Zendesk

AmpliFund support

NAM Trainings

SBSG TA

Lunch & Learns

Office Hours

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DEPT. OF ECONOMIC DEVELOPMENT

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TECHNICAL ASSISTANCE SCHEDULE

MAY 14	**Sign Up Deadline** To get started, please fill out form at www.nsorg.julianyoungadvisors.com by May 14, 2024.
MAY 28 – JUNE 4	**Onboarding** Each NSORG client attends an onboarding session to receive execution roadmaps, learn schedule of workshops, resources, etc.
JUNE 5 – OCT 15	**Workshops & Coaching Sessions** Group workshops and individual coaching sessions to support NSORG grantee needs. Schedule of workshops will be provided at Onboarding Sessions.

TO GET STARTED

Please fill out form at www.nsorg.julianyoungadvisors.com by May 14, 2024.

Questions?