

## Fiscal Procedures

### Reimbursement Payments

Require the applicant to have expended funds first and are made only after supporting documentation for those expenditures has been approved by the Department.

### Expenditure Reports and Supporting Documentation

Reports of expenditures and requests for reimbursement are an accounting of a project's expenditures through a specified period of time and must be accompanied by supporting detail documentation (e.g. accounting system printout). The Department uses this information to monitor each project for appropriate use of funds.

The GMS will not allow reporting of expenditures that were not budgeted or amounts that are not within the acceptable variance for budgeted items as approved within the program. The acceptable variance is an allowance that expenditures in a major object code can exceed the already approved amount for that major object code before an amendment to that budget is required. The acceptable variance from the approved amount in a major object code is 25% or \$2,500 (whichever is greater).

### Expenditures

All costs charged to a grant must be allowable under that program and must meet general grants management principles. For Federally funded grants 2 CFR Part 200 Subpart E – Cost Principles establishes the “Federal cost principles” and the guidance for subrecipients. While 2 CFR Part 200 Subpart E detail the Federal requirements, the following general rules also apply to all state grants. Costs charged to any grant must be (A) necessary and reasonable; (B) allocable to the grant award; and (C) legal.

#### Documentation is required with each request for reimbursement!

- The supporting documentation is “period to-date general ledger report at the transaction (vendor/payee) level for all the ESEA programs for which either scheduled payments or reimbursement request have been made.
- Additional information (vendor/payee name, original transaction date and description) must be provided for transactions with a vendor name or description such as Activity Fund, Petty Cash, Charge Accounts, etc. Summary reports do not provide sufficient information!