

## Basic Requirements for Reimbursement Requests

A detailed general ledger which sufficiently lists and describes each expenditure is required for all reimbursement requests submitted to the USBE. Journal entries alone will not be accepted.

The following information must also be included:

- Description of specific items being procured. For example, “Hand sanitizer, cleaning wipes and HVAC filters totaling \$500.00 were purchased at Amazon.com.”. Simply stating “We spent \$500.00 at Amazon.” is not adequate. The LEA may provide receipts or a general ledger with this information.
- Time and effort documentation for any individual being paid for services in line items specific to project funding and allowances.
  - Time and effort documentation should be included with the first reimbursement request of a program.
  - If reimbursement for all program funds is being requested at one time, then time and effort documentation must be included for the entire program.
- Programs involving matching funds must include the name of the partner entity and the amount of matching funds provided by the partner entity.

The USBE may require additional information or supporting documentation specific to the program if further clarification is needed to approve a reimbursement request.

All program financial records including invoices, receipts, payroll, etc. must be maintained by the LEA and provided upon request for auditing and monitoring purposes.

Recognizing that federal and state funds will be highly scrutinized, the USBE requires all financial records and performance reports to be in alignment with the terms and conditions of the awarding agency and the expectations of the Governor’s Office of Management and Budget (GOMB).