**Federal Grant Reimbursement System: Guidance for Uploading Supporting Documentation**

Expenditures for future purchases or projected costs cannot be submitted to the Maine DOE at any time on a claim of reimbursement.

Compliance with the Department’s during the award monitoring will accomplish two things:

1. The expenditure has been paid in accordance with the reimbursement process and
2. The expenditure is allowable, allocable, reasonable, and necessary per conditions of the grant award

**If the invoice is supported by five or fewer expenditure items of supporting documentation submit:**

1. Detailed expenditure report for the billing period indicated on the invoice
2. **And**:
   1. Salaries & Benefits –
      1. expenditure audit report
         1. to include salaries and benefits
         2. identifies the employee
      2. and time and effort documentation
         1. most recent semiannual certification or monthly personnel activity report (PAR)
   2. Purchased Services/Contracts – contract and/or most recent billing invoice\*
   3. Lease – copy of lease
   4. Travel –
      1. detailed travel voucher to include mileage, lodging, per diem or meals, registration, purpose, dates, etc.
      2. and all applicable receipts (provide all)
      3. may include itinerary and/or event agenda
   5. Supplies/Books – vendor invoice and purchase order
   6. Equipment – vendor invoice and purchase order
   7. Capital Equipment – vendor invoice and purchase order
3. The expenditure report and all supporting documentation must clearly identify the expenditures in which reimbursement is being sought. Highlighters, underlining, and other markings that do not interfere with reading the document may be used to identify the expenditures.

**If the invoice is supported by more than five expenditures items of supporting documentation submit:**

1. Detailed expenditure report\*\* for the billing period indicated on the invoice
2. Then Maine DOE Federal program staff will review the report and provide you a list of expenditures for review
3. When you receive the list you must submit the supporting documentation that coincides with the list

**Additional guidance for supporting documentation:**

* Salaries & Benefits – for any employee paid wholly or in part with Federal funds. Subgrantee will provide proof of payment from accounting system and time and effort documentation.
  + Proof of payment from accounting system may include:
    - Payroll register
    - Detailed expenditure report
  + Proof of payment from Accounting System must include:
    - Employee’s name
    - Report must for time period indicated on request for reimbursement
    - Reflect proper account coding
    - Include salaries and benefits
    - The expenditure(s) sought for reimbursement will be properly highlighted or otherwise indicated for ease of verification
  + If there is no current time and effort documentation you may submit the most recent semi-annual certification or monthly personnel activity report
  + New employees may not have recent semiannual time and effort certification and should indicate that on the supporting documentation
* Purchased Services/Contracts – include professional services, professional development and continuing education, etc. Subgrantees may be asked to provide one or more of the following documents:
  + Contract
    - If contract has been previously sent then subgrantee must provide supporting documentation of contract deliverables i.e. billing invoice
  + \*Billing Invoice or other document
    - Invoice should include details of services or products provided or attach other documentation that provide backup to ensure services and products are rendered in compliance with contract
* Travel – must be requested after the fact
  + Detailed travel voucher to include
    - Mileage
    - Lodging
    - Meals or per diem
    - Registration
    - Purpose
    - Dates of travel
    - Location
    - Agenda/Itinerary
    - Etc.
  + And all applicable receipts (please provide all)
* \*\*Detailed expenditure report from the accounting system will identify:
  + Name of vendor/contractor/employee etc.
  + Date of expenditure payment(s)
  + Account coding
  + Expenditure(s) sought for reimbursement will be properly highlighted or otherwise indicated for ease of verification
* Professional Development or Continued Education
  + Registration invoice or contract
  + Dates of attendance
  + Certification of Completion or other as applicable
* Supplies/Books:
  + Vendor invoice or receipt and
  + Purchase order
* Equipment:
  + Vendor invoice or receipt and
  + Purchase order
* Capital Equipment:
  + Purchase and sales agreement, vendor invoice or receipt and
  + Purchase order
* Supporting Documentation Not Acceptable:
  + Excel spreadsheets
  + Formal reports with manual adjustments
  + Copy of approved budget
  + Budget detail report that does not include all items listed above
  + Account History that does not include all items listed above
  + Employee social security numbers visible on the reports
* Other:
  + Copies of checks may be used for proof of payment
    - Detailed expenditure report is preferred

If there are any questions about what supporting documentation should be provided please contact the grant management staff for assistance.

Thank you for submitting supporting documentation to demonstrate the expenditure(s) is allowable under EDGAR §74.27, §74.28, §80.22, §80.23, OMB Circular A-21 & A-87, and all other applicable State and Federal rules, laws, and regulations.

The following website links have been provided for reference:

EDGAR Part 74 – Administration of Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

<http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&SID=e021e2bed5999e76b53d9d5e60e22370&rgn=div5&view=text&node=34:1.1.1.1.21&idno=34>

EDGAR Part 80 – Uniform Administrative Requirements For Grants And Cooperative Agreements To State And Local Governments

<http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&SID=086932763f55a79ee96960031ae55099&rgn=div5&view=text&node=34:1.1.1.1.26&idno=34>

OMB Circular A-87 – Cost Principles for State, Local, and Indian Tribal Governments

<http://www.whitehouse.gov/omb/circulars_a087_2004/>

OMB Circular A-21 – Cost Principles for Educational Institutions

<http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a21.pdf>

This is a working document and is subject to change at any time without notice.