

**Commonwealth of Virginia Department of Education
Goals 2000: Educate America Act –
Reimbursement Handbook 2000-2002
Pre and In-service Training**

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CONDITIONS FOR REIMBURSEMENT

General

An approved proposal, properly signed and funded under the provisions of the Goals 2000: Educate America Act - Pre and In-service Subgrant constitutes a contractual agreement between the education agency/organization and the Department of Education. In order to assure adherence to such an agreement with regard to the reimbursement of funds, the following conditions are delineated:

1. Project expenditures must be obligated during the budget period (**December 5, 2000 – June 28, 2002**). Any expenditure obligated after the designated period cannot be processed. The education agency must submit documents to substantiate the obligation of these funds prior to the end of grant period.
2. Project changes must be received in writing and approved by the Department of Education prior to the initiation of any request for reimbursement.
4. An original and one (1) copies of all reimbursement forms must be submitted for each reimbursement request. All expenses for which reimbursement is requested must be directly related to the project.
5. Claims for reimbursement must be based upon actual disbursements made by the grantee during the period for which the request is made.
6. Reimbursement for claims contained in the request must not have been claimed previously by the education agency/organization.
7. All items of expenditure must be correctly prorated for the project when two or more sources of funding are involved.
8. Reimbursement support documents must be maintained, for five years, by the education/other agency to substantiate payments for which reimbursement is claimed.
9. Final requests for reimbursements must be made by **September 30, 2002**.

Specifics

1. At least one copy of all reimbursements must include an authorized signature in **BLUE** ink. An authorized signature must be on file with the Virginia Department of Education.
2. State/Local Education Agencies subject to reimbursement must itemize on **Form 16G**.
3. **Form 16G** must show the payment date, amount, and agency's check or voucher number, and description/name of item.

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Travel (Object code 3000)

1. Unless specified in the approved proposal, only those persons who are employed under the provisions of the project may be reimbursed for travel and lodging expenses.
2. Each travel voucher must contain the purpose for which the travel was taken.
3. Travel expenses, including food and lodging, related to the funded project must adhere to State Travel Regulations. The rate of reimbursement for travel is \$.27 per mile.
4. Unless specifically approved as a part of the proposal, claims will not be accepted for out-of-state travel without prior written approval from the Department of Education.
5. When request for out-of-state travel is made, a copy of the approval must be attached to the travel voucher in addition to other pertinent documents as described above in Item No. 4.

Unallowable Items

1. Subscriptions and organization memberships.
2. Local and state taxes.
3. Non-project related supplies.
4. Salaries and benefits.
5. Equipment / Capital outlay (Pre and In-service Training Subgrant).
6. Indirect costs.

Return Forms to:

Richard L. Schley, Instructional Technology Specialist
Virginia Department of Education
P.O. Box 2120
Richmond, VA 23218-2120
Telephone: 804/371-6882

CRITERIA FOR SUPPLY AND EQUIPMENT ITEMS

Materials and Supplies

A supply item is any article or material, which meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than to repair it (which is not true of equipment).
4. It is an inexpensive item, having characteristics of equipment, whose small unit-cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.
6. In most cases it cost less than \$300.

Equipment/Capital Outlay (not reimbursable for this training subgrant)

An equipment item is a material unit, which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than to replace it with an entirely new unit (which is not true of supplies).
3. It represents an investment of money, which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.
5. In most cases, but not all, the cost is \$300 or more.

REIMBURSEMENT CHECK LIST

Form 16A **REQUEST FOR REIMBURSEMENT**. The disbursement period is inclusive of all dates recorded on the documentation supplied.

Form 16B **PROJECT EXPENDITURES LEDGER**. All computations have been checked for omissions, additions, deletions, and transpositions.

Claims are made only in those categories for which funds have been budgeted.

Form 16G **PROJECT DOCUMENTATION**. This form should be used as back-up data for all categories other than Salaries, Fixed Charges, and Equipment.

EXPENDITURE ACCOUNTS DESCRIPTIONS

These accounts are for recording expenditures of the educational agency for activities under its control. The descriptions provided are examples only. Each expenditure category for a project must be approved by the State Education Agency. The following are definitions of the major categories:

OBJECT CODES

- 3000 **Purchased Services**
Services acquired from outside sources (i.e. private vendors, tuition, client/participant travel, day care, public authorities or contracted therapists). Any required evaluation component should be included under this section.
- 4000 **Internal Services**
Charges from an Internal Service Fund to other activities or elements of the local government. (i.e., data processing, automotive/motor pool, central purchasing, or print shop).
- 5000 **Other Charges**
Utilities, communications, insurance, leases/rentals, staff/consultant travel, or indirect costs. Indirect cost is a pre-approved percentage for your agency/division that is allowed for expenses that cannot be easily calculated. Note: Indirect cost cannot be claimed against capital outlay). Indirect costs cannot be considered for reimbursement or towards a local match for Even Start projects.
- 6000 **Materials and Supplies**
Includes articles and commodities which are consumed or materially altered when used and **minor equipment (less than \$300)** which is not capitalized (i.e. instructional materials, administrative supplies, etc.).

FORMS

Submitted by September 30, 2002

SPECIAL NOTE: Submit only the forms needed to document the items for which reimbursement is requested.

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Form 16A (7/99)

VIRGINIA DEPARTMENT OF EDUCATION
Technology Division
REQUEST FOR REIMBURSEMENT
Goals 2000: Pre and In-service Subgrant
2000 - 2002

Mail to:
Richard L. Schley, Specialist
Va. Department of Education
P.O. Box 2120
Richmond, VA 23218-2120
Telephone: 804/371-6882

1 original and 1 copy are required.

Grantee Name _____ hereby claims reimbursement for disbursements made
(School Division / Division Number)
during the period _____, 20__ to _____, 20__ under the provisions of the Goals 2000 Grant.

This is to certify that the expenditures listed in this reimbursement have been paid in accordance with the Federal/State policies and/or regulations of the Department of Education. It is further certified that **documentation is retained and available in the office of the Local Agency** upon request to support the claim, which is subject to Federal and/or State audits, as required.

Total amount claimed as per attached documents: \$_____.

RETURN 1 COPY WITH ORIGINAL SIGNATURE IN BLUE INK AND 1 COPY

Date

AUTHORIZED SIGNATURE

Date

Prepared by

Telephone No.

Date

PROJECT DIRECTOR'S SIGNATURE

Date

DO NOT WRITE BELOW THIS LINE

APPROVED FOR PAYMENT

Payee No. _____

No.

Amount \$

Program Code

Project/Cost Code _____

Grants Administrator

Date

Check No. _____ or EFT No.

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Form 16B (11/98)

VIRGINIA DEPARTMENT OF EDUCATION
 Technology Division
PROJECT EXPENDITURES LEDGER
 Goals 2000: Pre and In-service Subgrant 2000 - 2001

Division name _____

(Must be completed by final request)

1 original and 1 copy are required.

(1) Expenditure Accounts	(2) Object Code	(3) Federal Budget Allocation	(4) Previous Federal Balance	(5) Expenses Charged to Federal Allocation For This Period	(6)** Current Expenses or Match Paid Through Local Funds	(8) NEW FEDERAL PROJECT BALANCE (Col. 4 Less Col. 5)
Purchased Services	3000					
Internal Services	4000					
Other Services	5000					
Materials/ Supplies	6000					
TOTAL	XXXX					

**There is no match required for the Goals 2000 Grant.

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Form 16G

VIRGINIA DEPARTMENT OF EDUCATION
 Technology Division
 Goals 2000: Pre and In-service Subgrant 2000 - 2002

1 original and 1 copy are required

Grantee: _____

Requisition No.

FEDERAL PROJECT DOCUMENTATION

ALL INFORMATION MUST BE PROVIDED.					
Vendor	Item Description	Object Code	Check or Voucher #	Date of Payment	Amount
				Total	