

## **SAM - BUDGETING**

### **REIMBURSEMENTS**

**6463**

(Revised 9/2010)

A reimbursement is cash or other assets received as repayment for the cost of work or services performed, or for other expenditures made for or on behalf and for the convenience of another governmental unit, fund, or department, or for an individual, firm, or corporation. There should be a very positive, direct relationship of the charge to the cost of the particular services performed for an individual or entity before one should consider a receipt to be reimbursement. Reimbursements represent the recovery of an expenditure and are shown in the budget act as a reduction of the expenditures of an item of appropriation and are indicated by a minus (-) sign immediately before the dollar amounts.

All federal funds received directly by a department and not via another state department will be reported as federal fund expenditures. Federal funds received from another agency for the cost of work or services performed will be treated as reimbursements.