

2023

Federal Grant Management Handbook

FISCAL GUIDANCE FOR FEDERAL GRANT PROGRAMS



The purpose of this document is to provide guidance regarding the fiscal requirements and procedures necessary for responsible financial management of Federal grant programs. This document provides interpretation and state policy regarding the most common Federal regulations that govern the use and management of Federal funds.

This document does not replace nor is it intended to be used in substitution of EDGAR, [2 CFR Part 200](#) or other Federal source documents.

If you have any questions concerning the content of this document, please contact your Maine DOE Federal Program Manager.

Contents

Subpart B – General Provisions	4
§200.102 Exceptions.....	4
§200.113 Mandatory Disclosures	4
Subpart D - Post Federal Award Requirements	5
§200.302 Financial Management	5
§200.307 Program income.....	5
§200.309 Period of performance.....	6
§200.311 Real property	6
§200.313 Equipment.....	6
Disposition of Equipment	7
§200.314 Supplies.....	7
§200.317 Procurements by States	7
§200.318 General Procurement Standards	8
§200.319 Competition	8
§200.320 Methods of Procurement to be Followed	9
§200.334 Retention Requirements for Records	9
Subpart E – Cost Principles	9
Basic Considerations	9
§200.403 Allowability of Costs	9
§200.404 Reasonable Costs	9
§200.405 Allocable Costs	9
§200.406 Applicable Credits	10
§200.407 Prior Written Approval	10
§200.408 Limitation on Allowance of Costs	10
§200.410 Collection of Unallowable Costs	10
§200.430 Compensation—personal services.....	10
Time and effort	10
Semi-annual certification.....	10
Personnel Activity Report	11
Stipends and extra-duty pay.....	12
Substitute systems.....	12
§200.432 Conference.....	13
Use of Grant Funds for Conferences and Meetings	13
Hosting a meeting.....	14
Attending a meeting or conference.....	14
Purchasing food for conferences and meetings with non-Federal grant funds	15
§200.501 Audit Requirements	15

34 CFR part 76 – Regulations that Apply to State-Administered Programs	16
§76.707 Obligation of Funds.....	16
§76.708 When certain sub-grantees may begin to obligate funds.....	17
§76.709 Funds may be obligated during a “carryover period”.....	17
§76.710 Obligations made during a carryover period are subject to current statutes, regulations, and applications.....	17
Maine DOE Contacts.....	18
Supplement not Supplant.....	19
Schoolwide Program Schools.....	21
Reporting expenditures in the grant management system.....	21
Schoolwide Budget Screenshot (Grants4ME).....	21
Schoolwide Invoice Expenditure Page (Grants4ME).....	21
ESSER Federal Grant Reimbursement System (GEMS).....	22
Definitions & Other State Specific Information.....	23
State Specific Information.....	23
State Definitions of Terms.....	23
Pre-paid gift card purchase and use.....	23
Allowability.....	23
Direct and Indirect (F&A) Costs.....	23
Application.....	23
Training Materials.....	23
2 CFR §200.1 Definitions.....	23
Federal Grant Reimbursement System.....	26
Guidance for Uploading Supporting Documentation.....	26

Subpart B – General Provisions

[§200.102 Exceptions](#)

Except for Subpart F—Audit Requirements of this part, OMB may allow exceptions for classes of Federal awards or non-Federal entities subject to the requirements of this part when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this part will be permitted only in unusual circumstances. Exceptions for classes of Federal awards or non-Federal entities will be published on the OMB Web site at www.whitehouse.gov/omb.

Exceptions on a case-by-case basis for individual non-Federal entities may be authorized by the Federal awarding agency or cognizant agency for indirect costs, except where otherwise required by law or where OMB or other approval is expressly required by this part.

The Federal awarding agency may apply more restrictive requirements to a class of Federal awards or non-Federal entities when approved by OMB, or when, required by Federal statutes or regulations, except for the requirements in Subpart F—Audit Requirements of this part. A Federal awarding agency may apply less restrictive requirements when making fixed amount awards as defined in Subpart A—Acronyms and Definitions of this part, except for those requirements imposed by statute or in Subpart F—Audit Requirements of this part.

On a case-by-case basis, OMB will approve new strategies for Federal awards when proposed by the Federal awarding agency in accordance with OMB guidance (such as M-13-17) to develop additional evidence relevant to addressing important policy challenges or to promote cost-effectiveness in and across Federal programs. Proposals may draw on the innovative program designs discussed in M-13-17 to expand or improve the use of effective practices in delivering Federal financial assistance while also encouraging innovation in service delivery. Proposals submitted to OMB in accordance with M-13-17 may include requests to waive requirements other than those in Subpart F—Audit Requirements of this part.

[§200.113 Mandatory Disclosures](#)

The non-federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

The U.S. Department of Education Office of Inspector General is charged with receiving and handling allegations regarding fraud, waste, abuse, mismanagement, or misconduct affecting Department of State programs and operations.

[Contact the Hotline](#)

The OIG encourages you to use its [online form to file your complaint](#).

You can also download the OIG Hotline Form and mail or fax it to our office. Please note that it will take longer to process your complaint if submitted by mail or fax.

U.S. Department of Education
Office of Inspector General Hotline
400 Maryland Avenue, S.W.
Washington D.C. 20202-1500
Fax: (202) 245-7047

If you need assistance, please visit our [Frequently Asked Questions page](#) or call the OIG Hotline at 1-800-MIS-USED (1-800-647-8733)

Operators are available*:

Monday and Wednesday: 9:00 a.m. – 11:00 a.m. EST

Subpart D - Post Federal Award Requirements

§200.302 Financial Management

Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the Maine Department of Education (Maine DOE) and School Administrative Unit (SAUs)'s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

The financial management system of each SAU must provide for the following:

- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the following:
 - [§200.303 Internal controls](#)
 - [§200.305 Federal Payment](#)
 - [§200.328 Financial reporting](#)
 - [§200.329 Monitoring and reporting program performance](#)
 - [§200.334 Record retention](#)
 - [§200.335 Request for transfer of records](#)
 - [§200.336 Methods for collection, transmission and storage of information](#)
 - [§200.337 Access to records](#)
 - [§200.338 Restrictions on public access to records](#)
- Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
- Effective control over and accountability for all funds, property and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See §200.303 internal controls.
- Comparison of expenditures with budget amounts for each Federal award.
- Written procedures to implement the requirements of §200.305 Payment.
- Written procedures for determining the allow ability of costs in accordance with Subpart E—Cost Principles of this part and the terms and conditions of the Federal award.

[§200.307 Program income](#)

Non-Federal entities are permitted to earn income to supplement program costs where appropriate. This can be added to the federal award to support career and technical education programming.

Proceeds from the sale of real property, equipment, or supplies are not program income. Please reach out to your Maine DOE contact for further information.

[§200.309 Period of performance](#)

A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in §200.461 Publication and printing costs) and any approved pre-award costs.

[§200.311 Real property](#)

Real property is land, including land improvements, and structures. Generally, this section is not applicable to traditional federal funding the Maine DOE receives.

[§200.313 Equipment](#)

An equipment item is tangible personal property (including information technology systems), any instrument, machine, apparatus, or articles that meet ALL of the following criteria:

- Has a useful life of more than one year
- A per-unit acquisition cost of over \$5,000
- Retains its original shape, appearance, and character with use
- Does not lose its identity through fabrication or incorporation into a different or more complex unit or substance
- is non-expendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit
- Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

Equipment purchased with federal funds must be used by the program or entity by which it was acquired, and property records must be kept. Any loss, damage or theft must be reported with property maintained in good and working order.

Each equipment item must be permanently tagged upon receipt with the following information:

- Owner
- Inventory number
- Source of funding
- Building name and room location
- Acquisition date

Non-web-based software will be tracked in the Inventory Management Records as follow:

- Description of software
- Funding source of software
- Acquisition date
- Cost of the software
- Percentage of Federal participation
- License expiration date
- Identify all devices of which the software is installed either by inventory ID or by the property's serial number

Web based Software is excluded from inventory management

A physical inventory of the property must be completed, and the results reconciled with property records at least once every two years. [\(2 CFR 200.313 4d\)](#)

SAUs must obtain written approvals/permissions from the Maine DOE to transfer the use of the equipment to other federally sponsored projects or programs. When replacing equipment, the SAU may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

A sample equipment inventory checklist template can be located on the [Federal Programs Resources homepage](#).

[Equipment inventory management](#)

If the SAU is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.

Disposition of Equipment

For equipment with a fair market value of over \$5,000, the SAU should notify the Maine DOE program manager of the intent to dispose the equipment. Further information and guidance will be provided by the Maine DOE program manager regarding disposition of equipment.

Guidance regarding the [Disposition of supplies](#), equipment and real estate under a Federal award is located on the Federal Programs Resources homepage.

§200.314 Supplies

Supplies would be any tangible item that is less than \$5,000 and not defined as equipment.

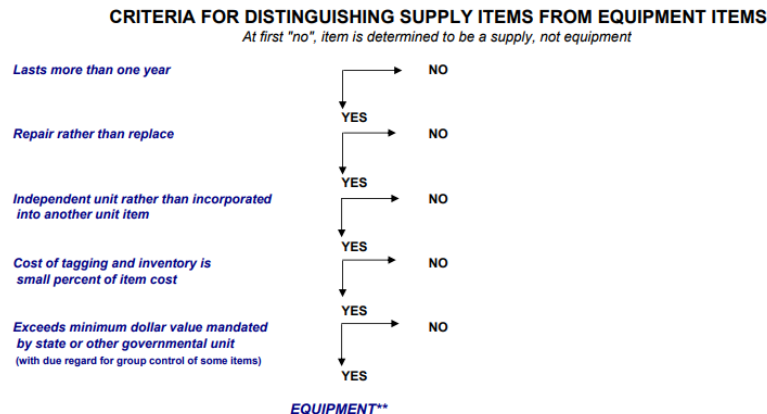
Items not allowable as supplies:

- Subscription services – these should generally be coded as purchased services. Please review the [school finance handbook for](#) relevant object codes.

Supplies purchased with federal funds must be used by the program or entity by which it was acquired. Property should be maintained in a good and working order, where applicable.

Table 1: Support for determining equipment vs. supplies

This flowchart was developed to provide additional guidance and support in determining if a commodity is equipment or a supply.



** An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:
 1) It retains its original shape, appearance and character with use.
 2) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
 3) It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
 4) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

§200.317 Procurements by States

When procuring property and services under a Federal award, the state follows the same policies and procedures it uses for procurements from its non-Federal funds and complies with §200.322. All other non-Federal entities, including sub-recipients of a state, will follow §200.318 General procurement standards through [200.327 Contract provisions](#).

The State of Maine procurement procedures, laws and regulations can be found at: <http://www.maine.gov/purchases/>

§200.318 General Procurement Standards

The SAU / Community Agency must use its own documented procurement procedures which reflect applicable State, local, and tribal laws, and regulations. In absence of a local procurement policy, the SAU/Community Agency must comply with applicable Federal law and the standards identified in this part.

SAUs/Community Agencies must

- maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.
- avoid acquisition of unnecessary or duplicative items.
- award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. See also §200.213 Suspension and debarment.
- maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

SAUs/Community Agencies are encouraged to:

- enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
- use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

The SAU/Community Agency alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

§200.319 Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- (1) Placing unreasonable requirements on firms in order for them to qualify to do business
- (2) Requiring unnecessary experience and excessive bonding
- (3) Noncompetitive pricing practices between firms or between affiliated companies
- (4) Noncompetitive contracts to consultants that are on retainer contracts
- (5) Organizational conflicts of interest
- (6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- (7) Any arbitrary action in the procurement process.

The SAU/Community Agency must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws.

The SAU/Community Agency must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- (1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

(2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The SAU/Community Agency must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition and do not preclude potential bidders from qualifying during the solicitation period.

[§200.320 Methods of Procurement to be Followed](#)

The SAU/Community Agency must utilize an established procurement policy and procedure as determined by the SAU. In the absence of such a local procurement policy or procedure, the SAU/Community Agency must use one of the following methods of procurement.

- Procurement by small purchase procedures
- Procurement following State procedures
- Procurement by competitive bidding

The Maine DOE recommends that sub-grantees adopt adequate local policies and procedures to satisfy compliance with all procurement procedures outlined above.

[§200.334 Retention Requirements for Records](#)

Financial records, supporting documents, statistical records, and all other SAU/Community Agency entity records pertinent to a Federal award must be retained for a period of seven years from the beginning of the award.

Subpart E – Cost Principles

Basic Considerations

[§200.403 Allowability of Costs](#)

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- Be necessary and reasonable and applied consistently at both the state and federal levels
- Conform to any limitations or exclusions in the Federal award.
- Indirect cost rate must be approved prior to indirect costs being charged to the federal grant.
- Follows generally accepted accounting principles (GAAP).
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b).
- Be adequately documented.

[§200.404 Reasonable Costs](#)

In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- Market prices for comparable goods or services for the geographic area.
- Must follow established SAU policies and procedures.

[§200.405 Allocable Costs](#)

A cost is allocable if:

- the goods or services are chargeable or assignable to that Federal award,
- incurred specifically for the Federal award,
- necessary to the overall operation of the SAU and is assignable in part to the Federal award in accordance with the principles in this subpart.

Any cost allocable to a particular Federal award may not be charged to overcome fund deficiencies. However, this prohibition would not preclude the SAU from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If an indirect cost rate is approved, indirect costs can be charged.

Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §200.310 Insurance coverage through §200.316 Property trust relationship and §200.439 Equipment and other capital expenditures.

[§200.406 Applicable Credits](#)

All credits such as, but not limited to, purchase discounts, rebates, or allowances that the SAU receives after being reimbursed must be returned to the Maine DOE. Please reach out to your applicable program manager regarding the process to return applicable credits.

[§200.407 Prior Written Approval](#)

Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allow ability, the SAU should reach out to the applicable Maine DOE program manager to seek prior written approval in advance of the incurrence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement.

[§200.408 Limitation on Allowance of Costs](#)

The Federal award may be subject to statutory requirements that limit the allow ability of costs. Please reach out to your applicable Maine DOE Program manager with additional questions.

[§200.410 Collection of Unallowable Costs](#)

Reimbursements made for costs determined to be unallowable through an audit or Maine DOE monitoring must be refunded (including interest) to the Federal Government. The Maine DOE applicable program manager will be able to provide additional instructions and guidance regarding this process, how soon to return funds, and the process for returning funds. All funds must be returned to the Maine DOE who will in turn refund the federal awarding agency in one lump sum upon request.

[§200.430 Compensation—personal services](#)

Time and effort

All employees, including teachers, paraprofessionals, administrators, and other staff that are paid with Federal funds are required to document time and effort they spend within the program. The portion of the Federally funded salary should be reflective of the actual activity, not budgeted. Time and effort reporting is required when any part of an individual's salary is charged to a federal program. Time and effort can be documented using a semi-annual certification, personal activity report (PARs) or modified stipend.

Semi-annual certification

Employees that work on one federal award or cost objective, should complete a semi-annual certification. This certification is:

- Prepared at least twice per year
- Signed by the employee and/or supervisory official having first-hand knowledge of the work performed by the employee
- **Signed after-the-fact**

Example of a semi-annual certification:

<i>Semi-Annual Certification</i>	
<i>This is to certify that Jane Doe has worked 100% of her time for the period of March 1, 2023 through August 31, 2023 on the Federal program, IDEA Part B.</i>	
<hr/> <i>Signature of Employee</i>	<hr/> <i>Signature of Supervisor</i>
<hr/> <i>Printed Name of Employee</i>	<hr/> <i>Printed Name of Supervisor</i>
<hr/> <i>Date</i>	<hr/> <i>Date</i>

Personnel Activity Report

Employees that work on more than one federal award or cost objective should complete a personnel activity report. This also includes any employee working on a required set-aside project.

Personnel activity reports must meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee
- Account for the total activity for which each employee is compensated
- Be prepared at least monthly and must coincide with one or more pay periods
- Must be signed by the employee

Example of a Personnel Activity Report:

<i>Personnel Activity Report</i>							
<i>Employee Name</i> _____							
<i>Department</i> _____							
<i>Account #</i>	<i>2470</i>	<i>2300</i>	<i>1000</i>	<i>3000</i>	<i>4000</i>	<i>5000</i>	<i>Totals</i>
<i>Account Title</i>	<i>Local Entitlement</i>	<i>Title I Disadvantaged</i>	<i>General Fund</i>	<i>Annual Leave</i>	<i>Sick Leave</i>	<i>Holiday Leave</i>	
<i>Monday 8/1/23</i>	0	0	0	0	0	8	8
<i>Tuesday 8/2/23</i>	3	3	2	0	0	0	8
<i>Wednesday 8/3/23</i>	3	2	0	0	3	0	8
<i>Thursday 8/4/23</i>	1	2	5	0	0	0	8
<i>Friday 8/5/23</i>	4	2	2	0	0	0	8
<i>Totals</i>	11	9	9	0	3	8	40

I certify that this report represents a true recording of time and effort for the period indicated.

_____ <i>Signature of Employee</i>	_____ <i>Signature of Supervisor (optional)</i>
_____ <i>Printed Name of Employee</i>	
_____ <i>Date</i>	

Examples of semi-annual certification and monthly personnel activity reports (PAR):

A teacher works on two Title IA projects, Supplemental Math and Literacy and Maine Literacy Partners. Both projects come from Title IA instruction and the teacher splits their time and effort 50/50 under each project. Do they complete a semi-annual certification or is a monthly PAR required?

- They are both Title IA projects of which neither is a mandated set-aside or separate required project, so a semi-annual certification is sufficient.

If there is a required Title I set-aside, i.e., Parent Involvement set-aside for SAUs with an allocation greater than \$500,000 and salaries were paid for time spent in this project, then the separation of duty would be time spent on regular Title I instructional activities and required parent set-aside activities.

- Because of the required set-aside requirement, this would require a monthly PAR.

If a teacher works part-time Title I at a private school for the private school equitable services in addition to the regular Title I public school program.

- A monthly PAR is required to identify time spent in each of these activities to ensure that the private school receives their equitable services to match the private school project.

Stipends and extra-duty pay

When a SAU pays an employee for additional responsibilities beyond an employee’s regular contract, professional development or other Federally funded payroll, the employee must complete time and effort documentation in support of those salaries and wages. Stipends should be reasonable, necessary and allowable under the applicable federal funding stream.

The documentation could be a semi-annual certification or a monthly PAR, whichever complies with the regulations set forth under 2CFR 200.430

Example of stipends and extra-duty pay using Title IIA funds to comply with time and effort requirements:

The SAU is using some of its Title IIA funds to pay a stipend to teachers participating in Professional Development activities outside of their contractual day. For instance, an Action Research PLC meets monthly for 3 hours and teachers are paid a stipend at the rate of \$25 per hour (as per their contract) to participate. The PLC is facilitated by the SAU’s Curriculum Coordinator.

Each time the PLC meets, the participants all sign in. At the bottom of the sign in sheet is the following statement: “this is to certify that the above participants spent 100% of their time during this meeting on March 1, 2023, working on Action Research and were paid a stipend for this work with Title IIA grant funds”.

The sign in sheet would then be signed and dated (**after the fact**) by the Curriculum Coordinator who has firsthand knowledge of the work performed by the participants.

Substitute systems

The Maine DOE does not authorize the use of substitute systems in place of activity reports.

§200.432 Conference

A conference is defined as a meeting, retreat, seminar, symposium, workshop, or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award.

As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award. The Federal awarding agency may authorize exceptions where appropriate for programs including Indian tribes, children, and the elderly.

Grantees and sub-grantees must demonstrate that attending or hosting a meeting or conference is:

- Consistent with its approved application or plan
- For purposes that are directly relevant to the program and the operation of the grant, such as for conveying technical information related to the objectives of the approved grant
- Reasonable and necessary to achieve the goals and objectives of the approved grant and
- The most effective or efficient way to achieve the desired result, or whether an alternative method such as video conference or webinars would be similarly effective or more efficient in terms of time and cost.

In ALL cases using Federal grant funds to pay for receptions and “networking” or de-briefing new learning, is NOT justified because participation in such activities is rarely necessary to achieve the purpose of the meeting or conference.

Sub-grantees are encouraged to contact their Maine DOE program manager prior to committing Federal funds for such expenditures.

Use of Grant Funds for Conferences and Meetings

Before deciding to use grant funds to attend or host a meeting or conference, a SAU should:

- Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant
- Ensure the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
- Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.

SAUs must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles (2 CFR Part 200 Subpart E) and in particular remember that:

- Federal grant funds cannot be used to pay for alcoholic beverages; and
- Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.

Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of SAU employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.

- When planning to use grant funds, for attending a meeting or conference, SAUs should consider how many people should be attending the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals of the grant.

A SAU hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.

A meeting or conference hosted by a SAU and charged to a federal grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without U.S. Department of Education approval.

All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:

"The contents of this <insert type of publication> were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government."

SAUs are strongly encouraged to contact their Maine DOE program manager with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grants funds for such a purpose.

SAUs are responsible for the proper use of their grant awards and may have to repay funds to the Maine DOE, if they violate the rules on the use of grant funds, including the rules for meetings and conference related expenses.

Hosting a meeting

When hosting a meeting or conference is reasonable and necessary to meet the goals and objectives of the grant, a grantee or sub-grantee should consider the following:

- Negotiate with vendors for meeting space and other relevant goods and services.
- Structure the agenda for the meeting or conference so there is time for participants to purchase their own food, beverages, and snacks.
- Consider hosting the meeting or conference in a location in which participants have easy access to food and beverages.
- If the hotel vendor embeds food and beverage costs into a hotel contract for meeting space, the grantee or sub-grantee should work with the hotel to have the food and beverage costs identified and "backed out" of the contract.
- Verify that "complimentary" beverages or snacks are not charged to the grant in another area.
- Offer participants the option of paying for food and beverages, and arrange for these items to be available at the meeting (i.e. boxed lunches), this does not circumvent the costs of beverages and food to be allowable under the grant; or
- Use non-Federal resources to pay for food or beverages at a meeting or conference (grantees and sub-grantees should follow their own policies and procedures and State and local law for using non-Federal resources. However, if non-Federal resources are used to pay for food and beverages, the grantee or sub-grantee should provide a clear disclaimer that Federal grant funds were not used to pay for the cost of food and beverages).

Sub-grantees are encouraged to contact their Maine DOE program manager prior to committing Federal grant funds for such expenditures.

Attending a meeting or conference

If attending a meeting or conference is necessary to achieve the goals and objectives of the grant, and if the expenses are reasonable (based on the grantee's own policies and procedures, and State and local laws), Federal grant funds may be used to pay for travel expenses and registration fees of grantee employees, consultants, or experts to attend a meeting or conference. Allowable travel expenses include transportation, per diem, lodging, and meals allowable only when participants are in travel status.

When attending a meeting the following should be considered:

- If the host embeds food and beverage costs in the registration fee, the grantee or sub-grantee should work with the host to have the food and beverage costs identified and those costs paid for in accordance with Federal, State, and local policies and regulations.
- Limit the number of people who should attend a meeting or conference on its behalf to those necessary to accomplish the goals and objectives of the grant; and
- Determine whether attending the entire meeting or only a portion of conference is reasonable and necessary.

[200.475 Travel expenses](#)

Travel expenses are only allowable to the extent that such costs are reasonable and necessary and do not exceed charges normally allowed by the grantee or sub-grantee in its regular operations consistent with its written travel policies. In the absence of acceptable written travel policies, grantees and sub-grantees must follow the Federal travel and subsistence rates established by the [General Services Administration](#).

Parent and Family Engagement activities and the allowance of food for Federal grant awards where parent and family engagement activities are allowable.

Parent involvement activities have a high burden of proof from the SAU to show that providing food and beverages at parent involvement activities is reasonable and necessary to meet the goals and objectives of the grant. This would include demonstrating the following:

- Number of participants
- Proposed meeting and training agendas
- Data to support the implementation of the meetings/training at the identified time period

Examples of allowable costs associated with family engagement include but are not limited to:

- Review of Title IA family engagement policies (KBF – insert links)
- Curriculum/content area focused family and student supports e.g., literacy, math, science nights

Sub-grantees are encouraged to contact their Maine DOE program manager prior to committing Federal grant funds for such expenditures.

Examples of allowable use of Federal grant funds to pay for food and beverages when attending or hosting a meeting or conference:

- A Federal grant manager attends a grant management conference in Washington, D.C. and the participant is placed in travel status. All costs associated with the costs of travel are allowable under the Federal grant. If the participant decides to pay an additional fee for a scenic dinner and live music, the costs are not allowable under the Federal grant.
- Maine DOE hosts a regional meeting to disseminate specific grant management fiscal responsibilities to its sub-grantees and structures the agenda so the participants can purchase food and beverages on their own. All costs associated with hosting the meeting are allowable under the Federal grant. If Maine DOE decides to include a “networking” session after the meeting and provides snacks and beverages the costs are not allowable under the Federal grant and non-Federal resources will need to be used to pay for the expenses.
- A Maine SAU is attending a PBIS training 50+ miles from the location of the school. Due to the travel distance the SAU is permitted to reimburse the SAU staff member’s hotel accommodations the night prior to the training/meeting event and all associated meals while in travel status if not provided by the host of the meeting/training. Applicable per diem allowances should be determined and outlined in the SAU travel policy.

Purchasing food for conferences and meetings with non-Federal grant funds

- The Maine DOE recommends that all sub-grantees adopt formal written internal policies and procedures that describe the allowable use and approval process for the provisions of providing food at conferences and meetings, including formal training sessions.

Examples of technical information that may be conveyed at a meeting or conference and considered allowable use of Federal grant funds are:

- Specific programmatic, administrative, or fiscal accountability requirements
- Best practices in a particular field
- Theoretical, empirical, or methodological advances in a particular field
- Effective methods of training or professional development, and
- Effective grant management and accountability.

[§200.501 Audit Requirements](#)

An SAU/Community Agency that expends \$750,000 or more during the fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Single audit. An SAU/Community Agency that expends \$750,000 or more during the fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 Scope of audit except when it elects to have a program-specific audit conducted.

Program-specific audit election. When an auditee expends Federal awards under only one Federal program and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with §200.507 Program-specific audits.

Exemption when Federal awards expended are less than \$750,000. An SAU/Community Agency that expends less than \$750,000 during the fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in [§200.503 Relation to other audit requirements](#), but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

Sub-recipients and Contractors. An auditee may simultaneously be a recipient, a sub-recipient, and a contractor across federal grant awards. Federal awards expended as a recipient, or a sub-recipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. [§200.331 Sub-recipient and contractor determinations](#) sets forth the considerations in determining whether payments constitute a federal award or a payment for goods or services provided as a contractor.

Compliance responsibility for contractors. In most cases, the auditee's compliance responsibility for contractors is only to ensure that the procurement, receipt, and payment for goods and services comply with Federal statutes, regulations, and the terms and conditions of Federal awards. Federal award compliance requirements normally do not pass through to contractors. However, the auditee is responsible for ensuring compliance for procurement transactions which are structured such that the contractor is responsible for program compliance or the contractor's records must be reviewed to determine program compliance. Also, when these procurement transactions relate to a major program, the scope of the audit must include determining whether these transactions are in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

34 CFR part 76 – Regulations that Apply to State-Administered Programs

§76.707 Obligation of Funds

The following table shows when a State or a sub-grantee makes obligations for various kinds of property and services.

If the obligation is for—	The obligation is made—
(a) Acquisition of real or personal property	On the date on which the State or sub-grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or sub-grantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or sub-grantee	On the date on which the State or sub-grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or sub-grantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or sub-grantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or sub-grantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the grant or sub-grant performance period.

§76.708 When certain sub-grantees may begin to obligate funds

A SAU/Community Agency **may not** obligate funds until the later of the following two dates:

- (1) The date that the State may begin to obligate funds under §76.703; or
- (2) The date that the applicant submits its application to the State in **substantially approvable form**.

Reimbursement for obligations is subject to final approval of the application.

The state may provide/approve pre-award costs in accordance with the cost principles in 2 CFR part 200, subpart E-Cost Principles.

§76.709 Funds may be obligated during a “carryover period”

If a State or a sub-grantee does not obligate its entire grant or sub-grant funds by the end of the fiscal year it may obligate the remaining funds during a carryover period of one additional fiscal year. The State shall return to the Federal Government any carryover funds not obligated by the end of the carryover period by the State and its sub-grantees.

NOTE: This section is based on a provision in the General Education Provisions Act (GEPA). Section 427 of the Department of Education Organization Act (DEOA), 20 U.S.C. 3487, provides that except to the extent inconsistent with the DEOA, the GEPA “shall apply to functions transferred by this Act to the extent applicable on the day preceding the effective date of this Act.” Although standardized nomenclature is used in this section to reflect the creation of the Department of Education, there is no intent to extend the coverage of the GEPA beyond that authorized under section 427 or other applicable law.

§76.710 Obligations made during a carryover period are subject to current statutes, regulations, and applications

A State and a sub-grantee shall use carryover funds in accordance with:

- (a) The Federal statutes and regulations that apply to the program and are in effect for the carryover period; and
- (b) Any State plan, or application for a sub-grant, that the State or sub-grantee is required to submit for the carryover period.

NOTE: This section is based on a provision in the General Education Provisions Act (GEPA). Section 427 of the Department of Education Organization Act (DEOA), 20 U.S.C. 3487, provides that except to the extent inconsistent with the DEOA, the GEPA “shall apply to functions transferred by this Act to the extent applicable on the day preceding the effective date of this Act.” Although standardized nomenclature is used in this section to reflect the creation of the Department of Education, there is no intent to extend the coverage of the GEPA beyond that authorized under section 427 or other applicable law.

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Supplement not Supplant

U.S. Department of Education

Under the Federal “supplement-not supplant” requirement, sub-grantees may use Federal funds only to supplement, and to the extent practical, increase the level of funds that would, in the absence of the Federal funds, be made available from non-Federal sources for the education of participating students. In no case may sub-grantees use Federal program funds to supplant (take the place of) funds from non-Federal sources. Supplement - not supplant provisions generally operate the same way for all programs.

Supplanting is presumed to occur in the following instances:

- To provide services that the sub-grantee was required to make available under Federal, state or local law
- To provide services it provided with non-Federal funds in the prior year(s); and
- To provide services for participating students that it provided with non-Federal funds for non-participating students.

Presumptions of supplanting are rebuttable if the sub-grantee can demonstrate that it would not have provided the services in question with non-Federal funds had the Federal funds not been available. To rebut a presumption, the sub-grantee must present fiscal or programmatic evidence or documentation to confirm that in the absence of Federal funds, staff or services in question would have been eliminated. Such documentation could include:

- Minutes of a finance or budget committee meeting
- State or local legislative action which changed or removed the requirement for a specific activity or service; or
- Budget histories and information.

If a sub-grantee believes it cannot maintain services previously paid with state or local fund had Federal program funds not been available, the sub-grantee should be able to demonstrate the following:

- A decrease of state and local funds from the prior year and the maintenance or increase in standard operating costs (salaries, benefits, supplies, etc.) from the prior year; or
- Any increase in state and local funds is less than the increase of the standard operating costs and state/local funds have not been redirected to a new activity; and
- Management is on record as deciding to eliminate the activity under question unless a new source of funds is made available from non-state and non-local funds (in the absence of state and local funds) and the activities to be funded under a particular Federal program are clearly consistent with the purpose of that program.

Examples of supplement/supplanting scenarios and questions:

- *An SAU used Title I funds to provide services that the SAU was required to make available under Federal, State, or local law.*

For example, the Individuals with Disabilities Education Act (IDEA) require that an SAU serving children with disabilities develop an individualized education program (IEP) to ensure that a child with a disability receives a free appropriate public education. The IEP functions as a framework for the services the SAU is required to provide to each child to meet the requirements of IDEA. An SAU may not use Title I funds to provide services that must be provided under each child’s IEP because, in the absence of the Title I funds, it is presumed that the SAU would use other funds, or it would be in violation of the IDEA.

However, in a targeted assistance school, an SAU may use its Title I funds to provide additional, supplemental services to such children.

In a schoolwide school, an SAU must ensure the Title I funds a school receives supplement the amount of funds that would, in the absence of the Title I funds, be made available from non-Federal sources for that school, including the amount of funds needed to provide services that are required by law for children with disabilities.

- *An SAU used Title I funds to provide services that the SAU provided with non-Federal funds in the prior year(s).*
An SAU paid for a reading specialist in a Title I school in the previous year from State and local resources but decides to use Title I funds to pay for that teaching position in the current year. This would be a presumption of supplanting because the SAU is replacing state and local resources with Title I resources to pay for the same teaching position.

- *May an SAU use Title I funds to pay for extended-day kindergarten costs for Title I eligible students, while parent contributions pay for non-Title I students?*
Yes, Title I funds can be used to pay for extended-day kindergarten for Title I-eligible students while parents of non-Title I students pay to participate in the same program, provided that the program the non-Title I students are paying for is the same program that is being provided to Title I students with Title I funds at no cost to the Title I students.

This assumes that there is no State or local legal prohibitions to charging parents tuition or a fee for education provided by a public school.

- *An SAU has hired a Director of Literacy as a K-12 administrative position. All the Title I schools in the LEA are K-5 targeted assistance schools. Thirty percent of the students in the SAU receive Title I services. May Title I pay for 30 percent of the Literacy Director's salary?*
No. This is a K-12 position and this employee is responsible for literacy services for all children in the SAU, not just at-risk children in Title I schools. No supplemental services are being provided by the Literacy Director to Title I students. In other words, Title I students are receiving the same services that non-Title I students are receiving, and nothing more. This would be supplanting. In looking at this situation, it is also helpful to ask what the SAU would do in the absence of Title I funds. Since 70 percent of the students are non-Title I students, it is likely the Literacy Director would still be a necessary position that would be paid for with state and/or local funds

Schoolwide Program Schools

Unlike a targeted assistance program, a schoolwide program school is not required to select and provide supplemental services to specific children identified as in need of services. A school operating a schoolwide program does not have to:

- Show that Federal funds used with the school are paying for additional services that would otherwise be provided
- Demonstrate that Federal funds are used only for specific target populations; or
- Separately track Federal program funds once they reach the school.

A schoolwide program school, however, must use Title I funds only to supplement the amount of funds that would, in the absence of the Title I funds, be made available from non-Federal sources for that school, including funds needed to provide services that are required by law for children with disabilities and children with limited English proficiency. [Section 1114 \(a\) \(2\)](#).

Reporting expenditures in the grant management system

The [Maine School Accounting Handbook](#) provides additional information regarding object and function codes to be used within each of the grant platforms.

Schoolwide Budget Screenshot (Grants4ME)

Funding Source	Schoolwide Participant	Grant Project Amount	1000 - Personal Services - Salaries	2000 - Employee Benefits	3000 - Purchased Professional & Technical Services	5000 - Other Purchased Services	6000 - General Supplies	7000 - Property	8000 - Debt Service & Miscellaneous	9000 - Other	Schoolwide	Total	Remaining
Title I, Part A: 1000 - Regular Instruction	<input checked="" type="checkbox"/>	\$179,121.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Title I, Part A: 2100 - Support Services - Student			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Title I, Part A: 2200 - Support Services - Instruction			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Title I, Part A: 2300 - General Administration			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Title I, Part A: 2700 - Transportation			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Title I, Part A: Schoolwide											\$179,121.42	\$179,121.42	
Title I, Part A: Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,121.42	\$179,121.42	
Total		\$179,121.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,121.42	\$179,121.42	\$0.00

When invoicing against a schoolwide project, the SAU must put the expenditures in the appropriate object/function codes categories, as seen below. When the SAU hovers over an object code, the popup will indicate zero dollars budgeted for the category, however the system recognizes schoolwide authority and will allow dollar amounts to be inputted up to the award allocation.

Schoolwide Invoice Expenditure Page (Grants4ME)

Object	1000 - Personal Services - Salaries	2000 - Employee Benefits	3000 - Purchased Professional & Technical Services	5000 - Other Purchased Services	6000 - General Supplies	7000 - Property	8000 - Debt Service & Miscellaneous	9000 - Other	Total
1000 - Regular Instruction	348,119.42	159,386.48	7,020.10	0.00	0.00	0.00	0.00	369.75	514,895.75
2100 - Support Services - Student	1,200.00	277.78	Budgeted Amount: 0.00 Previous Funds Requested: 7,020.10 Total Funds Requested: 7,020.10 Amount Remaining: -7,020.10	0.00	0.00	0.00	0.00	0.00	1,477.78
2200 - Support Services - Instruction	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
2300 - General Administration	2,208.28	513.97	0.00	0.00	0.00	0.00	0.00	0.00	2,722.25
2700 - Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	351,527.70	160,178.23	7,020.10	0.00	0.00	0.00	0.00	369.75	519,095.78

ESSER Federal Grant Reimbursement System (GEMS)

In the GEM System all supplies are needed to be budgeted and invoiced under 6000 Supplies.

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
High-quality tutoring Budget	\$1,500.00	\$500.00	\$400.00	\$3,000.00	\$5,400.00
Amount Invoiced	\$500.00	\$600.00	\$400.00	\$600.00	\$2,100.00
Remaining High-quality tutoring Funds	\$1,000.00	\$-100.00	\$0.00	\$2,400.00	\$3,300.00
Bridge programs Budget	\$112,000.11	\$0.00	\$0.00	\$0.00	\$112,000.11
Amount Invoiced	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Remaining Bridge programs Funds	\$112,000.11	\$0.00	\$0.00	\$0.00	\$112,000.11

Definitions & Other State Specific Information

State Specific Information

State Definitions of Terms

Federal Terminology	Maine Terminology
Unallowable cost	Improper payment
Payment	Reimbursement
LEA	School Administrative Unit (SAU)
Parent Involvement	Family engagement

Pre-paid gift card purchase and use

Allowability

Based on review and analysis of Federal grant regulations, the Maine DOE does not allow sub-grantees to purchase and use pre-paid gift cards with Federal funds. For program specific questions, please reach out to the applicable Maine DOE program manager.

Direct and Indirect (F&A) Costs

Application

Information related to the application of an indirect cost rate can be located on the [Maine DOE website](#) or by emailing GPA.DOE@maine.gov

Training Materials

[School finance training materials](#) are located on the Maine DOE website.

- [Accounting book for Maine SAUs](#)
- [Accounting codes cheat sheet – Expenditures](#)
- [Accounting codes cheat sheet - Revenues](#)

2 CFR §200.1 Definitions

These are the definitions for terms used in this part. Different definitions may be found in Federal statutes or regulations that apply more specifically to particular programs or activities. These definitions could be supplemented by additional instructional information provided in government wide standard information collections.

Acquisition cost

Advance payment

Allocation

Assistance listings

Assistance listing number

Assistance listing program title

Audit finding

Auditee

Auditor
Budget
Budget Period
Capital assets
Capital expenditures
Central service cost allocation plan
Claim
Class of Federal awards
Closeout
Cluster of programs
Cognizant agency for audit
Cognizant agency for indirect costs
Computing devices
Contract
Contractor
Cooperative agreement
Cooperative audit resolution
Corrective action
Cost allocation plan
Cost objective
Cost sharing or matching
Cross-cutting audit finding
Disallowed costs
Discretionary award
Equipment
Expenditures
Federal agency
Federal Audit Clearinghouse (FAC)
Federal award
Federal award date
Federal awarding agency
Federal financial assistance
Federal interest
Federal program
Federal share
Final cost objective
Financial obligations
Fixed amount awards
Foreign organization
Foreign public entity
General purpose equipment
Generally Accepted Accounting Principles (GAAP)
Generally Accepted Government Auditing Standards (GAGAS)
Grant agreement
Highest level owner
Hospital
Improper payment
Indian tribe (or “federally recognized Indian tribe”
Institutions of Higher Education (IHEs).
Indirect (facilities & administrative (F&A)) costs
Indirect cost rate proposal
Information technology systems
Intangible property
Intermediate cost objective

Internal controls
Loan
Local government
Major program
Management decision
Micro-purchase
Micro-purchase threshold
Modified Total Direct Cost (MTDC)
Non-discretionary award
Non-Federal entity (NFE)
Non-profit organization
Notice of funding opportunity
Office of Management and Budget (OMB)
Oversight agency for audit
Participant support costs
Pass-through entity
Performance goal
Period of performance
Personal property
Personally Identifiable Information (PII)
Program income
Project cost
Property
Protected Personally Identifiable Information (Protected PII)
Questioned cost
Real property
Recipient
Renewal award
Research and Development (R&D)
Simplified acquisition threshold
Special purpose equipment
State
Student Financial Aid (SFA)
Sub-award
Sub-recipient
Subsidiary
Supplies
Telecommunications cost
Termination
Third-party in-kind contributions
Unliquidated financial obligations
Unobligated balance
Voluntary committed cost sharing

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.

Provision of applicable documentation supports verification of the following:

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

The invoice should be submitted with the following documentation:

1. **Detailed expenditure report (trial balance)** for the billing period indicated on the invoice
Additional documentation requested may include but is not limited to:
 - a. 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 (if requested).
 - i. Proof of payment from accounting system may include:
 1. Payroll register
 2. Detailed expenditure report
 - a. Proof of payment from Accounting System must include:
 - b. Employee's name
 - c. Report must for time period indicated on request for reimbursement
 - d. Reflect proper account coding
 - e. Include salaries and benefits
 - f. The expenditure(s) sought for reimbursement will be properly highlighted or otherwise indicated for ease of verification
 - ii. The most recent/certified semi-annual certification or monthly personnel activity report
 1. New employees may not have recent semiannual time and effort certification and should indicate that on the supporting documentation
2. **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:
 - a. Contract
 - i. If contract has been previously provided the SAU must provide supporting documentation of contract deliverables i.e., billing invoice
 - ii. Billing Invoice or other document
 1. 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
3. **Lease** – copy of lease
4. **Travel** – must be requested after the fact
 - i. detailed travel voucher to include mileage, lodging, per diem or meals, registration, purpose, dates of travel, location, agenda/itinerary, etc.
 - ii. And all applicable receipts (please provide all)
5. **Supplies/Books**
 - a. Vendor invoice or receipt and
 - b. Purchase order

6. Equipment

- a. Vendor invoice or receipt and
- b. Purchase order

7. Capital Equipment

- a. Purchase and sales agreement, vendor invoice or receipt and
- b. Purchase order

8. Professional Development or Continued Education

- a. Registration invoice or contract
- b. Dates of attendance
- c. Certification of Completion or other as applicable

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.

Supporting Documentation Not Acceptable:

- a. Formal reports with manual adjustments
- b. Credit card receipt without itemization
- c. Copy of approved budget
- d. Budget detail report that does not include all items listed above
- e. Account History that does not include all items listed above
- f. Employee social security numbers visible on the reports

Other:

- a. Copies of checks may be used for proof of payment
 - i. Detailed expenditure report is preferred

Questions regarding supporting documentation should be directed to the applicable please contact grant management staff for assistance.

The following website links have been provided for reference:

[EDGAR Part 75 Direct Grant programs](#)

[EDGAR Part 76 State Administered programs](#)

[EDGAR Part 81 General Education Provisions Act \(GEPA\)](#)

[EDGAR 34 CFR Part 85 Suspension and Debarment](#)