



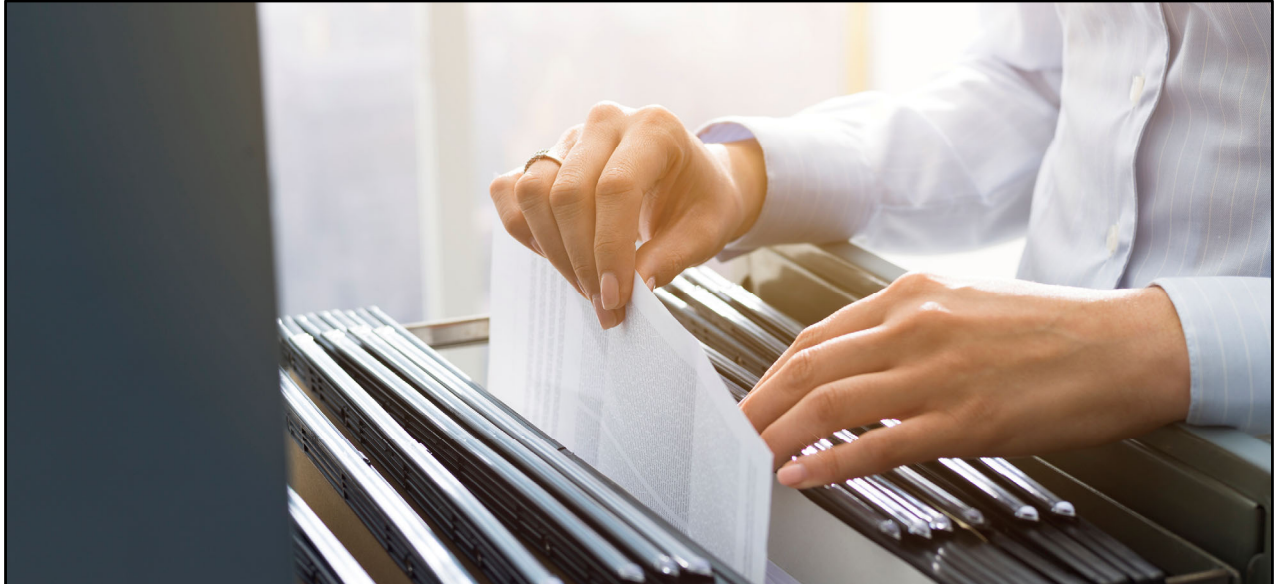
MAINE DEPARTMENT
OF EDUCATION

Federal Fiscal Office Hours January 2025



Agenda

- **General Updates & Reminders**
 - Written Procedures
 - Written Policies
 - Obligation vs. Expenditures
 - Invoicing reminders
 - Supporting Documentation
- **Team specific Updates**
- **Q & A**



Written Policies & Procedures



Policy vs. Procedure

Policy

- Set the rules
 - Defines what needs to be done and why
 - Typically, broad and provide direction without getting into specific details.

Procedure

- Defines the actions to comply with the policy
 - Step by step set of instructions that explains how to carry out a task or implement the policy.
 - Specific, actionable and provides detailed guidance to ensure consistency in execution.



Written policies is a set of rules that defines what needs to be done. Written procedures are step by step instructions that explains what needs to be done to comply with the written policies. Although, EDGAR (Education Department General Administration Regulations clearly states what written policies are required for federal awards it does not indicate a requirement for written procedures to align with the required written policies. The Maine DOE highly suggests written procedures accompany all written policies, this may be referred to as a Standard Operating Procedure or SOP.

Required Written Policies

**Conflicts of
Interest Policy –
200.318(c)**

**Accounting
Policies –
200.306(h)(2)(i);
200.400; 200.430(i)**

**Time and Effort
Policies –
200.430(a)**

**Fringe Benefits
Policies – 200.431**

**Employee Health
and Welfare
Policies – 200.437**

**Travel
Reimbursement
Policy – 200.475(a)**

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Here is a list Bruman shared of the required written policies and their associated referenced regulation. We will review the components for a Travel Reimbursement Policy in just a few minutes. Let's take a look at the list of required written procedures that Bruman shared before going into the specifics for a written travel reimbursement policy.

Required Written Procedures

Real property sales procedures – 200.311(c)(2)

Time & Effort Procedures – ED Cost Allocation Guide

Written Allowability Procedures – 200.302(b)(7); 200.403(c)

Written Cash Management Procedures – 200.302(b)(6) and 200.305

Written Procurement Procedures – 200.318(a), 200.319(d), and 200.320

Procedures for Managing Equipment – 200.313(d)

Participant support cost classification - 200.456

Record conversion quality control - 200.336

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- This is a list of written procedures that a recipient or subrecipient of a federal award is to maintain. The regulation that pertains to these written procedures is referenced here on the slide. We may not monitor all these written procedures but the responsibility to have these written procedures falls on the subrecipient.

Suggested Written Policies and Procedures

Record Retention

Audit Resolution

For the pass-through entity: Subrecipient monitoring (per compliance supplement)

Program Specific Requirements

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Tyra – finally this is a list of suggested written policies and procedures that Bruman shared.

Written Travel Reimbursement Policy

- [2 CFR 200.475](#) Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the recipient or subrecipient.
- ***Establishing rates and amounts.*** In the absence of an established written policy regarding travel costs, the rates and amounts established under [5 U.S.C. 5701-11](#) (“Travel and Subsistence Expenses; Mileage Allowances”), by the Administrator of General Services, or by the President (or their designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards ([48 CFR 31.205-46\(a\)](#)).



These costs may be charged on an actual cost basis, per diem basis or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the recipient's or subrecipient's other activities and in accordance with the recipient's or subrecipient's established written policies. This second bullet has been deciphered by USDE to mean if your organization does not have a written travel reimbursement policy then the rates and amounts for reimbursement are that of the federal government's per diem rates which can be found at gsa.gov. I want to caution you that the government per diem rates for lodging are very low. The SAU may want to decide to put in an exception for lodging to include conference room rates will be reimbursed at cost.

Components of a Travel Reimbursement Policy

- Travel expenses that are eligible for reimbursement
 - Lodging
 - Subsistence (meals)
 - Transportation
 - Rental Cars
 - Mileage
 - Tolls
 - Airfare 200.475 (e)
- Rates for travel expenses
 - Actual costs
 - Per diem
 - Combination of the two



A travel reimbursement policy should include allowable travel expenses that are eligible for reimbursement. The rates at which these expenses are reimbursed. As always all expenses must be reasonable and necessary. The more details the better in your written travel reimbursement policy. Some questions have been posted recently on the ASBO forum surrounding reimbursement for tips. This should be in your policy and the amount needs to be reasonable.



Obligation vs. Expenditure

Obligation vs. Expenditure

Obligation

- 2 CFR 76.707
- To obligate funds means to commit funds to an activity in accordance with programmatic requirements for a grant. An obligation occurs when funds are encumbered on or after the project start date and up to the last day of the project period in the award. The substantial approval date is the first day you may obligate funds.

Expenditure

- Expenditures are the payment of funds.

Liquidation

- To liquidate an obligation the item must have already been purchased, the service must have already been rendered, and those payments must already have been made. The liquidation period refers to the time after a grant deadline when properly obligated expenditures can be claimed, and the grant is closed out.



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eCFR :: 34 CFR 76.707 -- When obligations are made.

- Purchase order on 9/30 timely and reasonable
- ESEA not allow a school/SAU PO to substantiate an obligation – it has to be with the vendor e.g. supplies not ordered until 10/10 with the vendor
- Supplies vs. Services
 - Services obligated in September and not receive the services in October and November
 - IDEA does permit this – has be liquidated in the liquidated period. Completed prior to the final date of liquidation.

Expenditures & Liquidation

- Project Period/Period of Availability: the period established in the grant away for the start and end of the project
 - Timeline
 - Obligation may begin once substantially approval status has been met.
 - Example: FY 25 IDEA Grant- July 1, 2024- September 30, 2026 (27 months)
 - All obligations must be made before the project ends Sept 30, 2026
 - Liquidation must occur no later than 90 days after the end of project, December 15, 2024, is MDOE's NEW deadline (previously Dec 30th) in order for all invoices to be reviewed, processed and paid by Fiscal Team and DAFS.
 - Purchase orders made on 9/30 need to be timely and reasonable- check with Grant Program Manager for specific program rules.



Invoicing Reminders

Invoicing Reminders

- Detailed expenditure reports for the service period
- Tuition Reimbursement
 - Invoice with details
 - Course taken
 - Dates of course taken
- Professional Development Conference
 - Travel
 - Airfare, hotel, and meal receipts (if applicable)
 - Written travel reimbursement policy
 - Registration
 - Name of conference, where, when, who



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Invoicing Reminders

The minimum backup documentation required with every request for reimbursement is a detailed expenditure run for the service period. This should not be a summary expenditure report where as it displays salaries in the amount of \$20,000 for the month then benefits in the amount of \$8,000. Each payment should be listed separately, for example pay for 1/8/25 description salary for Title I Teacher (might even include the teacher's name) amount paid. Benefits will be broken down for post 1/8/25 for example health, FICA, SS, etc. Please make sure to upload the appropriate backup with the request for reimbursement. Expenses such as travel, professional development, and supplies need additional backup to include but not limited to:

- Agendas
- Class schedules for tuition reimbursement
- Invoices
- Receipts

The Maine DOE reserves the right to request additional backup at any time.

Invoicing Reminders Continued

- Accrued salaries – wages earned but not yet paid out
 - Cannot be paid with current year funds
 - Wages earned during summer programming (Title IA Reallocated) cannot be accrued, they should be paid out when earned.
- Invoicing monthly
 - Required for a receiver of more than \$250,000



Cannot be paid with current year funds, for example, if you accrue salaries on 6/30 these are salaries earned for the school year that just ended, therefore funds that aren't available until 7/1 cannot be used to reimburse for these salaries.



Adult Education



Adult Education

- AEFLA and IELCE funds now being processed through Grants4ME grant management system.
- Maine College and Career Access (MCCA) will move to Grants4ME on July 1st, 2025
- Most of the MJRP contracts (Strengthening Maine's Workforce, College and Career Success Coordinators) have been extended to June 30th, 2025
- MeASBO 2/6, 12- 1pm *An Overview of Adult Education Funding* webinar



Upcoming Deadlines - FY 25

January 31st, 2025: AEFLA/IELCE, MCCA and MJRP invoices due

Please direct questions to Megan.Dichter@maine.gov





Career and Technical Education

Career & Technical Education

Active Grants & Periods of Performance

- FY25 Perkins (7/1/24-9/30/25)
- FY25 Perkins Reserve (7/1/24-9/30/25)
- FY25 Industry Standards (7/1/24-9/30/25)
- \$2.7M MJRP Equipment Funding (7/1/24-6/30/25)

Reminders

- Quarterly invoice submissions (CTE director / business office communication is key!)
- Submit FY24 FERs for Industry Standards Grant and Perkins Grant
- Reach out to Melissa Sherwood (Grant Manager) with questions
- Office hours every Tuesday 3-3:30 on Teams – all are welcome



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Review Active Grants and periods of performance – read slide

- Reach out to Melissa Sherwood with any questions

Reminders:

*To align with other federal programs we are requiring at minimum quarterly invoice submissions. This is beneficial to both the schools and DOE as it allows us to have a better sense of how much is spent and what is available and allows time for adjustments to applications if needed.

*No longer accepting FY24 invoice submissions.

*Check in with CTE Director and Business Officer on spend down of funds, matching invoices to application

*Finally, the CTE team hosts office hours every Tuesday at 3 on teams. An link can be found in later slides.

*Melissa Sherwood is the primary point of contact and is happy to answer any questions you may have



Child Nutrition



Child Nutrition

Direct Certification (DC) Updates

- DC list now includes, Maine Care, Free and Reduced.
- If you are qualifying for the Child Nutrition CEP provision, Maine Care Reduced does on the DC listing does NOT apply.



New Grant coming for the Child Nutrition Programs

- Local Foods for Schools grant
- NSLP and CACFP
- Grants4ME platform
- More to come



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For Program Year 2025 USDA has changed the Direct Certification (DC) percentage rate to 25% from 40%. In addition to this change, the DC list now includes Maine Care Free as a qualification. This is a game changer for qualifying for CEP. Many schools that did not qualify for CEP will now be able to qualify. CEP is the best way to capitalized on USDA fund reimbursement! With CEP, your DC percent is then times by 1.6 to give you a higher Free claiming percent from USDA. All schools are encouraged to run the numbers to see if you qualify and if you do qualify, change to CEP for program year 2026. The DC list, and Enrollment data for qualifying is as of **April 1, 2025 NOT before**. An email notification of participating in CEP from the **Superintendent** must be sent to David Hartley by June 30, 2025. Questions can be directed to David Hartley.

There will be another Federal Local Foods Grant coming for the NSLP and CACFP program. The plan now is to use the Grants4Me platform. More information to come.



ESEA Federal Programs



ESEA Federal Programs

SAU Business Office personal might be asked to assist with:

- FY 24 Performance Report due 11/1
 - Long overdue and if incomplete will pause review and approval of invoices
 - Invoicing through 9/30/24 must be completed before the report can be submitted
 - FY22 must be closed out
- Winter Monitoring is open for submissions
 - Initial Submissions Due 2/21
 - SEA review 2/24-3/21
 - LEA Resubmits 3/24-4/7
 - SEA reviews 4/7-4/30



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Are you a business manager wondering why your FY24 invoice hasn't been paid? Check your application for FY24 funds and make sure the performance report has been completed and submitted for approval. FY24 invoices that have a service period beginning 10/1/24 and beyond will not be approved for payment until the FY24 Performance Report is approved. FY 24 ESEA Performance Report was due on 11/1 all expenses through 9/30/24 should be reported and invoiced and the FY 22 ESEA Consolidated grant needs to be closed out as well before PR is approved. FY 25 Winter Monitoring is open for submissions, however the deadline for initial submissions is 2/21 which is also the date in which the ESEA team will begin their review of the initial submissions. 1/1 - 2/21 - LEA submit items
2/24 - 3/21 - SEA Reviews
3/24 - 4/7 - LEA Resubmits
4/7 - 4/30 - SEA reviews

Performance Report Requirements

- Communicate, Communicate, Communicate
- Grants4Me – PR is embedded in the application
- ESEA Coordinator reports progress toward achieving measurable goals and completed projects
- Expenses from the Substantial Approval Date through 9/30/24 must be reported by the Lea Fiscal Representative or the ESEA Coordinator
- FY 22 ESEA Consolidated Grant Application must be closed out
 - This will require a Lea Fiscal Representative or ESEA Coordinator to report final expenditure under Performance Report Summary Page



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Successful administration of federal funds requires communication between the business office (manager) and the ESEA Coordinator and/or school principals. This communication should be ongoing throughout the year. We recommend that a minimum of quarterly meetings occur to make sure the business office and Coordinator/s are all on the same page. Business managers need to make sure invoicing is up to date so that the ESEA Performance Report can be submitted timely. Again, invoicing for expenses through 9/30 is essential to allowing for reporting expenses on the performance report. These figures can be submitted in Grants4Me either by the ESEA Coordinator or LEA Fiscal Representative. e reach out to either the ESEA Management Analyst or the SAU's Regional Program Manager with any questions.



Office of Special Services and Inclusive Education



OSSIE Fiscal Teams Updates

- FY 24 Year End Reports were due 10/30/24- We are in the process of approving YERs. If you need to reallocate funds, please let us know so we can approve the reports for budget revisions
 - Sections A & B Maintenance of Effort and Excess Cost are still not available. All other sections can still be completed and submitted. The OSSIE Fiscal team are manually calculating MOE and Excess Costs. We will reach out to districts who will need exceptions/support.
 - FY 24 Year End Reporting includes all expenditures 07/01/23-06/30/24 including any carryover from FY 23. Please make sure the detailed trial balance is attached to the YER and change the status to Revision Complete.
- Budgeting for FY 26. Our team will not have any indications of allocations until probably late May, early June.
- Monitoring season is in full swing. The OSSIE fiscal team are completing desk audits and are in the process of scheduling onsite visits in the next few months.
- Please check in Grant4ME to assure all Applications and year end reports are completed and approved. Invoicing will be affected if applications are in revision status or not approved.
- Common billing errors:

Expenditures	Return to Invoice Sections
The aggregate of reported expenditures in excess of approved budget (\$105,351.82) may not exceed 10% of the total budget amount of \$966,834.48, or \$96,683.45.	

Example: The aggregate of reported expenditures in excess of approved budget (\$105,351.82) may not exceed 10% of the total budget amount of \$966,834.48, or \$96,683.45.

If this occurs a revision will have to be made to the application budget(s) moving funds. You cannot move more that what has already been expended. The application will need to be submitted and approved before the updates will show in the invoicing sections.





Emergency Federal Relief Funds



ESSER Funds

- Bye, bye, bye!
 - FERP Team officially ended their work on 1/17/25
- Maine DOE is working with the DAFS to close out the grant by 01/28/25
- 5 SAUs submitted for the USED late liquidation extension
- Tune in for ESSER FY 2024 (Year 5) Annual Performance Report ... coming soon!



Questions

Any questions for the team?



Team Office Hours

Team	Office Hour
ESEA Federal Programs	Second Tuesday of the month at 9:00 am
Perkins V (CTE)	Every Tuesday 3-3:30pm on Teams
Office of Special Services & Inclusive Education (OSSIE)	More information coming soon.
CTE	Every Tuesday 3-3:30 on Teams
Federal Fiscal Office Hours	April 24, 2025; July 24,2025; October 23,2025

Our Team

Contacts

Please reach out to the applicable Fiscal Program leads for additional help and support.

Office	Contact	Email
Adult Education	Megan Dichter	Megan.Dichter@maine.gov
Child Nutrition	Jodi Truman	Jodi.Truman@maine.gov
ESEA Federal Programs	Tyra Corson	Tyra.corson@maine.gov
Federal Emergency Relief Programs	Maisha Asha	Maisha.Asha@maine.gov
ESEA / Federal Emergency Relief Programs	Shelly Chasse-Johndro	Shelly.chassejohndro@maine.gov
Perkins, Career & Technical Education	Melissa Sherwood	Melissa.sherwood@maine.gov
Special Services and Inclusive Education	Colene O'Neill	Colene.oneill@maine.gov



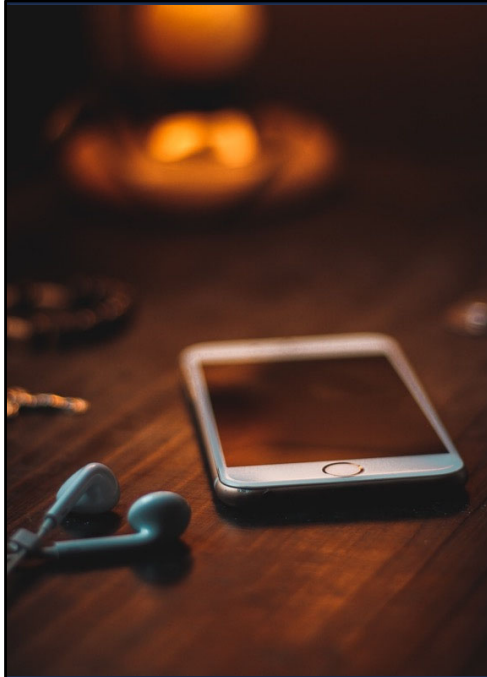
Our Team

Contacts

Please reach out to the applicable Program/Fiscal leads for additional help and support.

Office	Contact	Email
Office of School and Student Supports – Stronger Connections	Kristian Fore	Kristian.Fore@maine.gov
Office of School & Student Supports – Community Schools	Ann Hanna	Ann.C.Hanna@maine.gov
Office of School & Student Supports – McKinney Vento	Signe Lynch	Signe.Lynch@maine.gov
Office of School & Student Supports – EASE Maine	Bethany Cunningham	Bethany.Cunningham@maine.gov





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