

E-1 Detailed Accounting Records

As a pass-through entity for Federal education funds, the Maine Department of Education (Maine DOE) has prepared this guidance document to assist Federal program subrecipients in adhering to the statutory requirements for the **Financial Management of Federal Funds**.

The information provided in this document serves as general guidance being provided by the Maine DOE. Subrecipients under the **ESEA Consolidated** program should refer to the full text of the regulations that govern the use of these federal funds, which can be found under the [Elementary and Secondary Education Act](#) and within the [Code of Federal Regulations](#).

Subrecipients of Federal funds are solely responsible for meeting all applicable Federal regulations.

Definitions:

No unique terms need to be defined for this monitoring item.

Statutory Requirements:

[2 CFR 200.302](#)

State Guidance: Fund codes to track each federal grant are located in the [School Finance Accounting Handbook](#).

Relevant Documentation: A detailed accounting record for each federal fund (Title I, II, III, IV, and V) expenses for the preceding fiscal year. For example, a detailed general ledger or detailed trial balance from the Subrecipient's accounting system.

Technical Assistance:

Please feel free to contact your [ESEA Management Analyst](#) at the Maine DOE if you have any questions relative to the contents of this document or the requirements for leveraging these Federal funds.