



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - MARCH 2023 - ISSUE 9



SOUTH CAROLINA DEPARTMENT OF EDUCATION

Chief Finance Office Newsletter

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The Chief Finance Office seeks to keep our stakeholders informed on news and highlights with our monthly newsletter. For additional information, please visit our website using the link below.

[Chief Finance Office Website](#)

CFO UPDATE

Office of Finance Contacts

Financial Services – Melanie Cooper (803-734-8135), Michael Scheele (803-734-8145)

Grants Accounting – Sequoyah Williams (803-734-8488)

Fiscal Practices – Daniel Haven (803-734-0721)

General Budget and Finance Questions – Nancy Williams (803-734-8108), Steven Strother (803-734-8885), and Melanie Cooper (803-734-8135)

Office of Auditing Services Contact

Melissa Myers (803-734-8453)

Reminder - Health and Nutrition Programs Staffing Change

Please be reminded that Melanie Pompey, Grants Accounting Section, is responsible for internal reporting to assist upper management associated with USDA programs. She also assists with the implementation of the Summer Feeding Schools Program software; and monitors budgets for grants under the Office of Health and Nutrition. You may reach Melanie by email at mmpompey@ed.sc.gov or by phone (803) 734-8197. Melanie should be contacted for all questions regarding payment of claims.

[Education Provisos for Fiscal Year 2022-2023](#)

Proviso Billing Rate

The daily rate for FY 2022-23 is \$4.19

School Business Officials' Contact List

Always keep us informed of finance personnel changes so that new district staff members are included in receiving finance-related news through our office. Notify Kim Moss, at kmoss@ed.sc.gov, as changes occur and resubmit the [School Business Officials' Contact Form](#).

Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM).

Recently Posted Correspondence/Data

[Fiscal Year 2023 - 2024 House Budget Projections](#)

[Fiscal Year 2023 - 2024 Minimum Teacher Salary Schedule House Version](#)

[Fiscal Year 2023 - 2024 State and Local Share House Version](#)

[Spring SCASBO Conference PowerPoint Presentation](#)

[ESSA Guidelines](#)

[Funding Flexibility Fiscal Year 2022-2023](#)

[Fiscal Year 2022 - 2023 State Minimum Salary Schedule - Final](#)

FINANCIAL SERVICES

New or Updated Payments for March

Revenue Code	Sub fund	Description
0720	200	Medicaid FY22-23
3135	935	Reading Coach
3160C	100	Bus Driver Sled Check
3502	302	ADEPT
3532	332	National Board Certification
3535	335	Reading Coach
3599E	399	K-12 Technology

Medicaid Match

March EIA payments includes the district withheld Medicaid match for February.

Fiscal Year 2024 School District Administrative Claiming (SDAC) Contracts - Budget Guidance

On February 17, you should have received forwarded communication from the Office of Medicaid Services regarding SDAC contracts. Each district's SDAC contract will expire on July 1, 2023, and school districts will need to execute a new contract with the South Carolina Department of Health and Human Services (SCDHHS). As the SCDHHS requires districts to identify and submit a budget amount for the SDAC contract, it is important that you appropriately examine your programs and previous year's expenses to ensure that

you are submitting a budget amount that will cover all potential expenses for the next contract period. For further information, please refer to the [memo and budget guidance](#) document that was provided to you last week.

Pupil Accounting Date

The 135-day membership collection will open on March 27, 2023, and close April 14, 2023. Please click the [link](#) for detail information.

Reminder In\$ite and ESSA Reporting Deadline was January 16

On November 7, 2022, you received an email regarding the submission of In\$ite and ESSA reporting. Attached to the email were the guidelines and reporting templates for ESSA. The [reporting tool and guidance for In\\$ite](#) are on our web page and were also included as attachments to the November 7, email.

Those school districts that have not submitted these reports, please do so as soon as possible. Email ALL completed reporting templates to Michael Scheele at mscheele@ed.sc.gov.

FY 2021-22 Administrative Cost Reporting

As a reminder, in compliance with Proviso 1.42, districts are to post their Administrative Cost Report to their website no later than 60 days after the December 1st audit submission. Please provide Daniel Haven (dbhaven@ed.sc.gov) with a copy of the report or a link to the report on your website. The functions that are to be reported (across all funds) are: 223, 231, 232, 233 (exclude objects 111, 200's), 252, 254, 257, 259, 261, 253, 264, 265, and 266. Reference [In\\$ite Crosswalk](#) on our website.

GRANTS ACCOUNTING

Contact Information for Grants Accounting Staff

Please use email address group, grantsaccounting@ed.sc.gov for quick responses to your questions and concerns. The [grants accountant assignment list](#) provides additional contact information and specific details related to the grant.

Sub Grant End Dates and Final Claims Due/Final Report Dates

Grant Number – H63020350923
Grant Name – Arts
Sub Grant Name - 23 Arts in Education – EAAP
Sub Grant End Date – 5/30/2023
Final Claims Due/Final Report Date – 06/09/23

Grant Number – H63020350923
Grant Name – Arts
Sub Grant Name – 23 Arts in Education – DAP
Sub Grant End Date – 5/31/2023
Final Claims Due/Final Report Date – 06/09/23

Grant Number – H63010101023
Grant Name – Adult Education – State Administered
Sub Grant Name – 23 Adult Education (243)
Sub Grant End Date – 6/30/2023
Final Claims Due/Final Report Date – 08/15/23

Grant Number – H63010101023
Grant Name – Adult Education – State Administered
Sub Grant Name – 23 Adult Education – Institutionalized
Sub Grant End Date – 6/30/2023
Final Claims Due/ Final Report Date – 8/15/2023

Grant Number – H63010101023

Grant Name – Adult Education - State Administered
Sub Grant Name – 23 Family Literacy
Sub Grant End Date – 6/30/2023
Final Claims Due/ Final Report Date – 8/15/2023

Grant Number – H63010101023
Grant Name – Adult Education – State Administered
Sub Grant Name – 23 Adult Education – Civics
Sub Grant End Date – 6/30/2023
Final Claims Due/ Final Report Date – 8/15/2023

The EEDA grant information was not awarded or updated for FY23 and effective Friday, March 17, 2023, YRBS is no longer an active program for SCDE.

Refunds

All refunds/checks submitted to the SCDE, Office of Finance, must have detailed supporting documentation. Please use the [Expenditure Refund Request Form](#) on our web page to provide details of refund/checks.

Please do not just send a check. If the check does not have sufficient supporting documentation, it prolongs the refund process.

Report and Claim Form for School Food Service Programs (SLP-4 Form)

[SLP-4 form](#) has been linked on the Grants Accounting Section's web page.

SCAPS – Food Service Claims

Food Service Claims in SCAPS are due by the 10th of each month for prior month claims. Claims are approved by the 15th of the month and paid on the 15th of the month.

GAN Changes Regarding Period of Performance End Dates

For all federal subawards active (not yet liquidated) as of October 17, 2022, subrecipients will have 90 days after the Period of Performance end date to receive, pay, and claim goods and/ or services obligated by the Period of Performance end date. Goods and/or services must be obligated by the end of the Period of Performance. Goods and/or services must be paid and claimed based on date of receipt of the goods and/or services. For example, a Period of Performance end of September 30, where goods and/or services obligated by September 30, and are received by September 30 should be claimed by November 15 as a 1st Quarter claim, and goods and/or services received after September 30 should be claimed by December 30 as a 2nd Quarter claim.

Subrecipients should be aware that subawards close on the 90th day after the Period of Performance end date and that ***a full 45 day claiming window may not be allowed***. Subrecipients should also ***take into consideration the Accounts Payable cycle of your entity*** in that invoices may be required submission earlier than the grant close-out date in order to be paid and claimed by that date. The extended time after Period of Performance end allows time to receive, pay, and claim. Consideration must be given for your internal processes. The grant will close on the 90th day after Period of Performance ends. Also, be aware of the off-cycle final claims dates that may occur due to Period of Performance end dates.

Final Quarterly Claim dates may not always fall on November 15, February 15, May 15, or August 15 if the Period of Performance end date dictates a different date. Refer to your GAN and to the Final Report Date in GAPS.

FY23 Amendment Deadlines

All budget amendments and/or new budgets for all grant expenditures that will be incurred on or before June 30, 2023, must be entered into GAPS no later than June 30, 2023, unless an earlier deadline is referenced on the GAN. No budget amendments or new budgets will be allowed entry into GAPS from July 1, 2023, through August 15, 2023. The amendment deadline allows time after amendment submission for the program office to review, and will help ensure funds are available in the correct budget area for claiming by the August 15 final claims deadline. Pending amendments and unbudgeted amounts

may prevent claims submission. The deadline helps assure all pending and unbudgeted amounts are cleared prior to claiming deadlines. Amendment requests for expenditures occurring on July 1, 2023, or after, can be entered into GAPS beginning August 16, 2023.

Final Claims Deadline

Expenditure claims submitted to the SCDE Office of Finance after August 15, 2023, for expenditures from July 1, 2022 through June 30, 2023, will not be paid. **Deadline will be strictly enforced.** Claims must be in the status "Submitted to SCDE Finance" by August 15 to meet the deadline. Please run and monitor reports frequently to help assure status of budget amendments and claims. Earlier final claims deadlines on GANs must be honored. Consult your GAN for earlier reporting deadlines.

First Quarter Claims for FY24

1st Quarter Claims for FY24 will not be allowed entry into GAPS until after August 15, 2023

Quarterly Claims Due Dates

Quarter 3 - due by May 15

The New Period of Performance guidance may dictate off-cycle final claim dates. A full 45 day claiming window may not be allowed after receipt of goods and/ or services. Refer to GAN and final report date in GAPS.

State Grants in GAPS – Earlier Final Claim Deadline than Federal Awards. Refer to GAN.

Quarterly submission of claims is required once an approved budget is in place. This is a key component in Risk Assessment Rating from Grants Accounting.

ESSER Annual Report

The ESSER Annual Report is due to the Office of Emergency Programs (OEP) by Monday, April 3. If any district is unable to access the form, please contact OEP at scesser@ed.sc.gov.

ESSER Quarterly Report

The next ESSER quarterly reporting date is April 5, 2023 (for claims submitted from January 1, 2023 – March 31, 2023). There are online ESSER quarterly report forms on the ESSER webpages. See links below.

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ESSER II: [ESSER II Funding Information](#)

ARP ESSER: [ARP ESSER Funding Information](#)

Districts are only being asked to report funds claimed in GAPs during the quarter. The quarter the claim reflects, no longer has any relevance to the quarterly reports. The only relevancy with the new reports is when the claim was submitted in GAPs. For example, any claim submitted between January 1, 2023 and March 31, 2023, should have been reported on the April 5 report due date. Districts are required to submit a quarterly report for each grant, even if no claims for that grant were submitted during the quarter.

If there are no expenditures to report for ESSER II or III during the quarter, simply indicate on the report "0" or email scesser@ed.sc.gov stating there were no expenditures to report for the quarter.

Maintaining SAM Registration to Comply with 2 CFR Part 25

All school districts must maintain an active registration in the federal System for Award Management (SAM) to receive federal funds. This includes ESSER funds, Title I funds, IDEA funds, etc. Because a district's SAM registration is only active for one year (12 months), it must be renewed annually *before it expires* so that the registration does not

lapse. A lapsed SAM registration means the SCDE cannot award or release federal funds until the district again has an active registration.

The SCDE strongly encourages school districts to set an internal control to ensure their district's SAM registration is renewed annually *before* it expires. Such a control will help mitigate the risk that the district's SAM registration will lapse which will lead to a stop in the flow of federal funds until the registration is once again active.

The following suggestions for internal controls that can help ensure your district's SAM registration does not lapse.

- Establish written procedures for staff turnover that include continuity of bank account information and key registrations including the district's SAM.gov registration. Assure that all staff is knowledgeable of and has access to these procedures.
- Define key financial duties and who is responsible for those duties.
- Segregate duties so that more than one person is responsible for completing the registration process and is aware of the registration expiration.
- Employ check-out procedures for turnover of key personnel to assure that passwords, signature authority, etc. of exiting key personnel is removed and assigned to replacement personnel.

AUDITING SERVICES

Subrecipient Risk Assessment Scores

The Office of Auditing Services is in the process of calculating risk assessment scores for school districts. Official correspondence regarding the scores should be distributed in April 2023. We will contact you via phone or e-mail prior to the official letter being sent if your risk rating will be medium or high.

ESSER – Indirect Cost

ESSER funds are not subjected to the supplement, not supplant requirement. Therefore, districts may claim up to the approved unrestricted indirect cost for this program.

ESSER – Unallowable Expenditures

According to ED, LEAs may not spend ESSER funds on:

- Subsidizing or offsetting executive salaries and benefits of individuals who are not LEA employees, or
- Expenditures related to state or local teacher or faculty unions or associations.

RESOURCES

Financial Manuals

- [South Carolina Educator System User Manual](#)
- [FY 2021-2022 Funding Manual](#)

Student Accountability

- [Student Accountability Manual 2017](#)

Audit Guide

- [FY 2021-2022 Annual Audit Guide - South Carolina Department of Education](#)

SC Educator System Users

- [2021-22 SC Educator System Compensation User Manual](#)
- [Position Code List for FY 22-23](#)

School District Website Requirements

Click [here](#) for school district website requirements.

Prior Finance Newsletters

Click [here](#) for prior Finance

DATES TO REMEMBER

EFA/State Funding Release Dates - 2022 - 2023

March 22
April 21
May 22
June 22

Due Dates for SCDE Reports – 2022- 2023

Listed below are reports required by the Office of Finance and their due dates for 2022-23. Reports that are identified by a dollar sign (\$) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Chief Financial Office by the specified due date.

DUE DATE

REPORT/ACTIVITY

December 1

2021 - 2022 Audits

January 16

In\$ite, and ESSA Financial Transparency Report

March 27 – April 14

Pupil Accounting 135 Day (\$)

June 30

[Funding Flexibility Fiscal Year 2022-2023](#)

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