



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - AUGUST 2023 - ISSUE 2



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 – Steven Strother (803-734-8885), and Melanie Cooper (803-734-8135)

Office of Auditing Services Contact

Melissa Myers (803-734-8453)

Education Provisos for Fiscal Year 2023-2024

Proviso Billing Rate

The daily rate for FY 2023-24 is \$4.19. No change from last year.

Proviso 1.3 Requirement - Budget Reporting

Reference email from Steven dated August 9, in which you were provided a template to record annual budget that includes state, local, and federal investments in education. This budget must include an itemized list of the average salaries paid to the superintendents, supervisors, administrators, principals, consultants, counselors and teachers employed by

the district. The budget must be available on the district's website by September 1, and each subsequent year. Once your budget has been posted, send the link to the posting to Daniel Haven at dbhaven@ed.sc.gov.

Fiscal Year 2024 Updated Bus Driver Wage Scale

Please refer to email dated July 24, providing the updated bus driver wage scale. This [pay scale](#) is to be used as a guide to help districts in determining local school bus driver wages for the 2023-2024 school year.

2022-23 School District Technology Technical Assistance Funding Reporting

Online Reporting Form: <https://forms.office.com/r/wfBKsw2TQK>

The South Carolina Department of Education (SCDE) is distributing a one-time \$1,500 allocation for the specific purpose of providing School District Technology Technical Assistance via District Technology Leaders/Staff professional development and training support. The funds are for use by District IT Leaders/Staff to help enable their technical skills and strategic planning in supporting teaching and learning.

The funds will be released under sub-fund 399 and revenue 3599-E (K-12 Technology Initiative Funding). These are non-recurring funds and must be expended by June 30, 2023 OR returned to SCDE. All districts will be required to submit this form to provide an itemized expenditure report for the use of these funds by August 31, 2023.

The permutable use of these funds for District Technology Leaders/Staff would include cost associated with attending in-person/virtual professional development events, technology collaboration meetings, training services, online professional development/training subscriptions, conferences, classes related to education technology which will assist with increasing the school district capacity to provide:

- Secure Online Testing
- Increased access to technological and online resources to support student development and achievement
- Technology Strategic Planning Tools
- Technology Collaboration
- Professional Development (support teaching and learning)
- Secure Network Connectivity and Internet Access

If you have any questions regarding the permutable use of these funds contact Valarie Byrd, vbyrd@ed.sc.gov.

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 mspompey@ed.sc.gov or by phone (803) 734-8197. Melanie should be contacted for all questions regarding payment of claims.

Finance Boot Camp

Boot camp will be held August 29 - 31, in Lexington, S.C. The location of the Boot Camp is in the Conference Center Ballroom, 111 Maiden Lane, Lexington, SC, 29072. This three-day boot camp will focus on financial basics from the state perspective and cover topics such as: State Administered Financial Systems; Grants Management; Procurement, Ethics; Internal Controls; the New Education Funding Formula, Maintenance of Equity, and much, much more.

Those of you that were selected to participate have been notified. We targeted finance personnel with 2 or less years of experience in their current position.

Lunch will be provided and CPE credits will be offered.

District Business Officials' Contact List

Recently, you received a district business officials' contact form to indicate your desire to receive finance-related emails and news from the Office of Finance.

Always keep us informed of finance personnel changes through the fiscal year. Notify Kim Moss, at kmoss@ed.sc.gov, as changes occur and resubmit the [District Business Officials' Contact Form](#) to revise your changes.

Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM). This is important in that the entire agency uses DEIMS to create address labels and emails lists to contact selected district staff members.

School District Credit Cards Transparency

Excerpt from Proviso 1.24.

“Each school district must also maintain on its internet website a **copy of each monthly statement for all of the credit cards maintained** by the entity, including credit cards issued to its officers or employees for official use. The credit card number on each statement must be redacted prior to posting on the internet website. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid.”

Note: For all credit cards maintained by school districts:

- A copy of each monthly credit card statement must be posted via the school district website.
- Each statement must contain redacted (removed) credit card numbers prior to the school district website.
- Redacted credit card statements must be posted no later than the 13th day after the date that any portion of the balance is due as shown on the statement is paid.
- District must comply with the language of Proviso 1.24. to meet school district website requirements for transparency.

The [Comptroller General's](#) guidance recommends that monthly reports be available for public viewing and downloading for a minimum of three (3) years.

For more information regarding School District Website Requirements visit the [SCDE Website](#).

Recently Posted Correspondence/Data

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

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

[FY 2024 Updated Bus Driver Wage Scale](#)

[Noncompetitive Procurements with Federal Funds](#)

[District Business Officials' Contact Form](#)

[Fiscal Year 2023 Federal Grant Close Out Memo](#)

[Professional Learning Allocations for Gifted and Talented and International Baccalaureate Programs](#)

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

[ESSA Guidelines](#)

[Funding Flexibility Fiscal Year 2023-2024](#)

Revenue Code	Sub fund	Description
0720A	200	Medicaid FY22-23
1930	800	SNT
3160C	100	Bus Driver Sled Check
3529	329	CTE
3556	356	Adult Education
3571	371	CSI & Palmetto Priority

National Board Verification FY24

Reference email dated August 8, the Office of Finance is requesting verification of any eligible employees (according to Proviso 1A.64) in your district currently holding National Board Certification to pay the additional \$7,500 or \$5,000 annual salary supplement. Attached to the August 8 communication was a listing of all eligible National Board-Certified employees as indicated on the Professional Certified Staff Listing from the FY23 year-end file. ***Please filter by district and update the list providing us with any necessary changes, deletions, or additions. Also, verify CID#, position code, and FTE status.***

Please respond even if **no** changes are necessary and indicate no changes. All funding for FY24 will be paid from EIA, Revenue 3532, Fund 332. To begin monthly payments in September, return the verified list via email to Melanie Cooper at mcooper@ed.sc.gov by September 1, 2023. Thank you.

Reading Coach FY24

Reading/literacy coach funding is determined by the number of primary and elementary schools serving students in your district; however, you may utilize funding in a primary, elementary, middle school, or a combination of these schools based on the area of highest need in your district. Reading coaches' expected funding is \$53,832.86 for a 1.0 full-time employee (FTE). The district-signed MOA must be submitted, and the eligible Reading Coach/Interventionist must be listed in the SC Educator system with a position code of "87" to have funding released. Should you have any questions regarding funding, please contact Michael Scheele at 803-734-8145, mscheele@ed.sc.gov. Questions regarding the MOA and waiver should be directed to Marie Gibbons at 803-734-0529, mgibbons@ed.sc.gov.

FY24 Teacher Supply Funding

Teacher supply funding is \$350 for certified and noncertified teachers. The funds must be disbursed in a manner separate and distinct from their payroll check on the first day teachers, by contract, are required to be in attendance at school for the current contract year.

SC Educator

The system is now open for the 2023-2024 school year; please update PCS information for all employees.

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.

Noncompetitive Procurements with Federal Funds

Reference email dated August 4, providing guidance for noncompetitive procurements with federal funds. Please reach out to the appropriate SCDE program office in order to seek authorization for a noncompetitive procurement under a subaward issued by the SCDE.

Each SCDE program office that manages subawards will have a form that can be completed with approval from the requestor, business official, procurement official, and the applicable program office. This should be approved before obligating funds.

Procurement Exemptions - Federal Funds

Subrecipients cannot use Federal Funds for noncompetitive purchases. This means you may not use existing exemption lists when federal funds are utilized. Districts must follow 2 CFR 200.320(c), which states that, "There are specific circumstances in which noncompetitive procurement can be used." Details from SCDE Program Offices will follow soon. This is not a change to regulations but must be implemented if it's not already in place in your district.

Payments to Counties

Payment to County Reports will be available soon and posted on our website. External auditors should be assigned a role to view all reports in GAPS.

Reminder - IDEA ARP Funds

IDEA ARP Funds must be spent by September 30, 2023.

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.

Information from the Office of Federal and State Accountability Regarding Grant Amendments and Expenditures

For all subgrant expenditures incurred on or before June 30, 2023

- Amendments should have been entered into GAPS by June 30.
- No amendment will be allowed entry into GAPS from July 1, 2023 through August 15, 2023.

The amendment deadline last year for GEMS is June 16.

The GAPS amendment deadline was June 30.

Amendment requests/new budgets for expenditures occurring on July 1, 2023, or after can be entered into GEMS and GAPS beginning August 16, 2023.

Expenditure claims submitted to SCDE Finance after August 15, 2023, for expenditures from July 1, 2022 through June 30, 2023, will not be paid. Deadline will be strictly enforced.

First quarter claims for FY24 will not be allowed entry until after August 15, 2023.

Feel free to contact your program manager should you have any questions or concerns.

15% Reminder

Districts will be expected to meet the 15% carryover for 23 Title I. Contact Jennifer Rhodes for waiver questions or concerns.

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 4 - due by August 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 Quarterly Report

The next ESSER quarterly reporting date is October 5, 2023 (for claims submitted from July 1, 2023 – September 30, 2023). There are online ESSER quarterly report forms on the ESSER webpages. See links below.

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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 July 1, 2023, and September 30, 2023, should be reported on the October 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

FY 2022-23 Annual Audit Guide

We are in the process of updating the Annual Audit Guide. An e-mail notification of updating of the Guide will be sent when the Guide is posted to the website.

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 23-24](#)

School District Website Requirements

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

Prior Finance Newsletters

Click [here](#) for prior Finance

DATES TO REMEMBER

Due Dates for SCDE Reports –2023- 2024

Listed below are reports required by the Office of Finance and their due dates for 2023-24. 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

August 15

Final Day for Expenditure Claims Federal Grants

September 11

State Funded Reading/Literacy Coach Allocation

October 19 - November 7

45th Day Pupil Accounting Collection Period

December 1

2022 - 2023 Audits, In\$ite, and ESSA Financial Transparency Report

March 25 - April 16

135th Day Pupil Accounting Collection Period

June 30

[Funding Flexibility Fiscal Year 2023-2024](#)

EFA/State Funding Release Dates - 2023- 2024

August 22
September 22
October 20
November TBD
December TBD
January 22
February 22
March 22
April 22
May 22
June 21

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