



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - JULY 2023 - ISSUE 1



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

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 will be notified soon. 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

[District Business Officials' Contact Form](#)

[Apple Tag Fourth Quarter 2023](#)

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

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

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

New or Updated Payments for July

Revenue Code	Sub fund	Description
3103	100	State Aid Classrooms
3160C	100	Bus Driver SLED Check
3162	100	Bus Driver Worker's Compensation
3181	100	Retiree Insurance
3187	917	Teacher Supply
3193	919	Apple Tag
3503	303	State Aid Classrooms
3529C	329	MDCC Funding
3577	377	Teacher Supply

3103 & 3503 -State Aid to Classrooms

SAC district allocations for traditional districts will have an adjustment in funding after charter authorizers submit their 5th day counts for new charter schools and those with added growth. This occurs outside of the normal 45th and 135th day updates for SAC.

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.

Apple Tag

FY23 Fourth quarter Apple Tag revenues are included in the July payment.

3529C MDCC Funding

Funding for multi districts to be used for salary and fringe.

SC Educator

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

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.

Payments to Counties

Payment to County Reports will be run in August 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.

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.

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

NOTE: THIS LIST IS NOT AN INCLUSIVE LIST OF GRANTS

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.

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.

June 30 - Final Day for Grant Budget Amendments

June 30, 2023, was the due date for any budget amendments for all grant expenditures that was incurred on or before June 30, 2023. No amendments will be allowed for these funds from July 1, 2023, through August 15, 2023. Recipients are required to report deviations from budget and program plans and request prior approvals for budget and

program plan revisions.

All budget amendments and/or new budgets for all grant expenditures that will be incurred on or before June 30, 2023, should have been entered into GAPS by Friday, June 30, 2023, unless an earlier deadline is referenced on the GAN. 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.

August 15 - Final Day for Expenditure Claims for Federal Grants

Expenditure claims submission deadline for June 30 expenditures is August 15. Expenditure claims submitted to the 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.** Refer to [Fiscal Year 2023 Federal Grant Close Out Memo](#).

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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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 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

Detailed Schedule of Due to Funds

Invoices were sent out for the amounts listed as being due to the SCDE in the FY 2021-22 annual audit report. Invoices were sent to the superintendent. Some districts have not remitted the amounts due to. Payments needed to be made by the due date indicated on the invoice and at the latest date prior to the close of the fiscal year. Reminder notices are being emailed to superintendents if payment has not been received from your district. If you need a copy of the invoice, feel free to contact Jenny Padgett in the Office of Finance.

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.

Administrative Assistant Update

Torrence Caple is the new administrative assistant in the Office of Auditing Services. He may send out various correspondence to your district.

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
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

July 21
 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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