



SOUTH CAROLINA DEPARTMENT OF EDUCATION

DIVISION OF FINANCIAL SERVICES

Newsletter

April | 2025

CFO Update

Office of Finance Contacts

District Financial Services – Josh Byers (803-734-8885), Michael Scheele (803-734-8145)

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

Fiscal Practices – Melanie Cooper (803-734-8135)

General Budget and Finance Questions – Melanie Cooper (803-734-8135), Kendra Hunt (803-734-8108)

Office of Auditing Services Contact

Hershula Davis (803-734-6022)

Office of Grant Services

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Dates To Remember

Due Dates for SCDE Reports – 2024-2025

Listed below are reports required by the Office of Finance and their due dates for 2024-25. 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 Finance Office by the specified due date.



DUE DATE	REPORT/ACTIVITY
August 15	Final Day for Expenditure Claims for Federal Grants
October 24 – November 12	45 th Day Pupil Accounting Collection Period
November 30	Deadline for SC Educator Staff Updates (Teacher Supply)
December 2	In\$ite and ESSA Financial Transparency Portal
December 2	Audits
March 25 – April 16	135 th Day Pupil Accounting Collection Period
April 30	Home Instruction Report (\$)
June 30	Final Deadline for SC Educator Staff Records
June 30	Funding Flexibility FY25

EFA/State Funding Release Dates - 2024-25

April 22
May 22
June 20

Recently Posted Correspondence/Data

[Teacher of the Year Payments 2024 - 25](#)

[Home Instruction Memo](#)

[Home Instruction Form](#)

[Fiscal Year 2025-26 House Ways and Means
Committee Budget Projections](#)

[Fiscal Year 2025-26 House Ways and Means
Teacher Minimum Salary Schedule - Draft](#)

[135-Day Data Verification Memo](#)

[Spring 2025 South Carolina School Business
Officials \(SCASBO\) Conference Presentation](#)

[OMB Updated the Uniform Grant Guidance -
Now What Do I Do?](#)

[Hazardous & Other District Funded
Transportation Fees for School Year 24-25,
and 25-26](#)

[Revenue per Pupil Report by School District
Fiscal Year 2024-25](#)

[In\\$ite Guidelines and Data Template](#)

[District Monthly General Fund Balance -
Formstack](#)

[ESSA Guidelines and Reporting Tool](#)

[Funding Flexibility Fiscal Year 2024-25](#)

Financial Services

New or Updated Payments for April

Revenue Code	Sub fund	Description
3135	935	Reading Coaches
3199	800	Misc. State (Monitoring Software Reimbursements)
3532	332	National Board Certification
3533	333	Teacher of the Year
3535	335	Reading Coaches
3571	371	CSI & Priority
3599	399	EIA Misc. (High Intensity Tutoring Awards)

Reading Coach

FY25 Reading Coach funding increased to \$57,536.20 for a 1.0 FTE.

2024-25 Teacher of the Year Payments

2024 -25 Teacher of the Year payments have been posted to our website.

General Fund Balance Reporting

To maintain compliance with Proviso 1.3 (G) of the 2024-25 Appropriations Act, districts are required to report their monthly general fund balance to the SCDE. Please reference the **memo dated July 10, 2024**, for more information.

General fund balances must be submitted via **our Formstack link** by the 20th of each month – the report for April-end will be due by May 20th.

In\$ite and ESSA Reporting

The reporting tool is designed to analyze three-digit fund, function, and object codes along with the School Identification Numbers (SIDN's) provided by the SCDE. **ESSA guidelines and the reporting tool** to include membership data for the 2023-24 school year was delivered via email. Please share with the appropriate staff in your district along with your charter schools. The deadline to submit **In\$ite** and ESSA data was December 2, 2024. Please email ALL completed templates to Michael Scheele at mscheele@ed.sc.gov.

Proviso 1.75 Cooperative Purchasing Using ESSER Funds

Refer to the memo dated August 13, from Tonia Mallett Smith, Director of Student Support Services, regarding the requirements of Proviso 1.75 of the FY 2024-25 General Appropriations Act, H. 5100. The Department is providing a list of cooperative purchasing agreements which may be found [here](#).

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** has recently been updated.

The list provides additional contact information and specific details related to the grant.

Subgrant End Dates and Final Claims Due/Final Report Dates

Grant Number - H63020350925
Grant Name – Arts
Subgrant Name - 25 Arts in Education – AEP
Subgrant End Date – 5/30/2025
Final Claim Due/Final Report Date – 6/14/2025

Grant Number - H63020350925
Grant Name – Arts
Subgrant Name - 25 Arts in Education - DAP
Subgrant End Date – 5/30/2025
Final Claim Due/Final Report Date – 6/14/2025

Grant Number - H63010101025
Grant Name – Adult Education – State Administered
Subgrant Name - 25 Adult Education (243)
Subgrant End Date – 6/30/2025
Final Claim Due/Final Report Date – 9/30/2025

Grant Number - H63010101025
Grant Name – Adult Education – State Administered
Subgrant Name - 25 Adult Education - Institutionalized
Subgrant End Date – 6/30/2025
Final Claim Due/Final Report Date – 9/30/2025

Grant Number - H63010101025
Grant Name – Adult Education – State Administered
Subgrant Name - 25 Family Literacy
Subgrant End Date – 6/30/2025
Final Claim Due/Final Report Date – 9/30/2025

Grant Number - H63010101025
Grant Name – Adult Education – State Administered
Subgrant Name - 25 Adult Education - Civics
Subgrant End Date – 6/30/2025
Final Claim Due/Final Report Date – 9/30/2025

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.

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.

FY25 Amendment Deadlines

All budget amendments and/or new budgets for all grants expenditures that will be incurred on or before June 30, 2025, must be entered into GAPS no later than August 4, 2025, unless an earlier deadline is referenced on the GAN. No budget amendments or new budgets will be allowed entry into GAPS from August 4, 2025, through August 15, 2025. 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, 2025, or after, can be entered into GAPS beginning August 16, 2025.

Final Claims Deadline

Expenditure claims submitted to the SCDE Office of Finance after August 15, 2025, for expenditures from July 1, 2024, through June 30, 2025, 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.

Quarterly Claims Due Dates

Fiscal Year 2025 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.

ARP ESSER Update

The ARP ESSER grant ended on 12/30/2024. For all inquiries regarding ARP ESSER, please email SCESSER@ed.sc.gov.

UEI Requirement and SAM Registration

Regulations in **2 CFR Part 25** require subrecipients (i.e., recipients of federal subawards from a pass-through entity, like the SCDE) have a unique entity identifier (UEI) to be eligible to receive federal funds. The UEI is the universal identifier for federal financial assistance applicants. The UEI is assigned by the federal **System of Award Management**, known as SAM.gov, to uniquely identify an entity. SAM.gov is the federal "repository for standard information about applicants and recipients."

Under the same regulation, subrecipients are no longer required to maintain an active registration in SAM.gov. Hence, **effective immediately**, school districts are no longer required to maintain an active registration in SAM.gov for subgrants received from the SCDE. Every school district has a UEI which allows the SCDE to make subawards to them under this regulation.

Be **aware** that your district is required to maintain an active registration in SAM.gov if you have a direct grant from a federal agency or want to apply for a direct grant in the future. To receive a direct grant from a federal agency, such as the US Department of Education, a school district must "Be registered in SAM.gov before submitting an application;" and "Maintain a current and active registration in SAM.gov at all times during which it has an active federal award as a

recipient or an application under consideration by a federal agency.”

Finance Offices are encouraged to assess whether their district is a direct recipient of a federal award and must maintain their active SAM.gov registration with annual renewals, or if it will be appropriate to allow their SAM.gov registration to lapse as the district only receives federal subgrants that only requires the UEI.

Auditing Services

Indirect Cost Rates

LEA indirect cost rates cannot be issued at this time. The USED has not issued the SCDE a new delegation agreement to issue indirect cost rates to LEAs for Fiscal Year 2025-26. The Office of Audit Services will issue indirect cost rates once it has the approval from the USED. If you have any questions, you may contact Hershula Davis at hdavis@ed.sc.gov.

Annual Audit Submissions

OAS is in the process of approving annual audit submissions. Once submissions have been approved, indirect cost rates for fiscal year 2025-26 will be disseminated for verification.

Risk Assessment

OAS is in the process of conducting its annual risk assessment process. Risk Assessment scores will be shared once all scores have been reviewed.

Grants Services

US Department of Education Announcements to Save to Subaward Files

On January 16, 2025, the US Department of Education (USED) issued an announcement in the Federal Register: [Federal Register :: Application of the Revised Version of the Uniform Guidance to Department Grants](#). The purpose of the announcement was to update awardees' Grant Award Notices (GANs) to apply the 2024 revision of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grant Guidance) to *all* USED grants that are subject to the Uniform Guidance. Recall that on April 22, 2024, the federal Office of Management and Budget (OMB) updated parts of Title 2 of the Code of Federal Regulations, which included 2 CFR Part 200, the Uniform Grant Guidance. The OMB had set an effective date for the updated regulations of October 1, 2024, for new grants and amended grants, and gave federal agencies the ability to apply the regulations to grants made earlier (up to June 21, 2024). This action was to make the updated regulations applicable retroactively to all USED grants to which the Uniform Guidance applies.

On February 10, 2025, the USED issued a new announcement in the Federal Register: [Federal Register :: Retroactive Application of the Revised Version of the Guidance for Federal Financial Assistance](#). This action again updated awardees' GANs regarding the Uniform Grant Guidance:

This update applies to all Department grants that are subject to the Uniform Guidance and withdraws and supersedes prior Department policies and actions, including the notice titled Application of the Revised Version of the Uniform Guidance to Department Grants published on Jan. 16, 2025.

So, what does this mean for your district's USED subawards? Nothing has changed; subawards that come under the revised 2024 version of the Uniform Guidance are those that the SCDE

received as grants or amended grants on and after October 1, 2024. Currently, these are the 25 Title I, Part A subawards, including Distinguished Schools and LEA Neglected and Delinquent subawards; see the Award Notification your district received for more information.

Both notices direct primary grantees, like the SCDE, to retain a copy of the notice as a record to the files:

Grantees are not required to take any action but are encouraged to maintain a copy of this notice within their grant files as documentation for grant management and auditing purposes.

We encourage you to save a copy of both announcements in your files as a record of these notifications. An auditor may request to see them in the future.

Reminder - Training on Procurement Using Federal Funds

Bonnie Graham and Monica Pascual of The BruMan Group, PLLC, presented a training on Procurement Best Practices when using federal funds on September 15, 2023, that is still applicable for federal subaward-related procurement. Review **2023 Procurement Best Practices and FAQs - YouTube** and share it with other finance and procurement staff in your district. While this presentation is on the regulations *before* the federal Office of Management and Budget (OMB) updated them April 22, 2024, the guidance is still relevant and useful. As further information on the updates, another grant resource, **My Fed Trainer**, summarized the key changes to procurement in the updated federal regulations for **2 CFR Part 200.320**

Procurement Methods as

- New Procurement Thresholds: Increased limits for micro-purchases and simplified acquisitions make smaller transactions faster and more efficient.
- Enhanced Documentation: Micro-purchases now require clear documentation of the purchase method, adding an essential compliance layer.
- Informal Procurement Clarity: Defines micro-purchases and simplified acquisitions as informal methods, distinct from formal competitive processes.

Federal Office of Management and Budget (OMB) Updates to Title 2 of the Code of Federal Regulations

The federal Office of Management and Budget (OMB) published **updates to Title 2 of the Code of Federal Regulations** on April 22, 2024. The updates become effective October 1, 2024, for new federal grants and subgrants, including subgrants passed through the SCDE to school districts, *awarded on and after* October 1.

Because these regulatory changes 1) do not apply immediately to all awards, and 2) are not retroactive to current awards and subawards received prior to October 1, 2024, the SCDE (as the primary grantee) and school districts (as subgrantees) must follow dual sets of regulations during the transition period (i.e., until awards received prior to October 1, 2024, expire).

To clarify, all federal agencies, grantees, subgrantees, and auditors must

- follow the **newly revised 2 CFR Part 200** for awards dated on or after October 1, 2024 (the SCDE will note for school districts the subawards that meet this criteria)
- follow the prior version of 2 CFR Part 200 (in effect before October 1) for awards already received; and
- Keep track using the dual sets of regulations until all current awards reach the end of their period of performance.

School districts are strongly encouraged to consider how to track their current subawards that are under the version of 2 CFR Part 200 that is in effect before October 1, 2024, until they expire, and distinguish them from new subawards that are received after October 1, 2024, that will be under the new regulations. It may be useful to download and make a PDF copy of the current version of the 2 CFR Part 200 from the **electronic code of federal regulations** (Title 2, subtitle A, chapter II, part 200) for use with current awards, for as long as needed (i.e., until they expire). It would be handy to have a copy of the old version readily available as it is likely that the electronic code of federal regulations will update to the new version on October 1.

Whistleblower Rights and Protections

Updates to **Title 2 of the Code of Federal Regulations** include a new section, 2 CFR Part 200.217 Whistleblower Protections. This section expands on whistleblower protections contained in 2 CFR Part 200 and is a clarification on the applicability of already-existing legal protections for whistleblowers.

The new 2 CFR Part 200.217 Whistleblower protections states:

“An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a) (2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.”

LEAs are strongly encouraged to read the regulation and take all necessary action to update or create their whistleblower protection policy and inform all employees in writing as required by the new §200.217.

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.” This is not a change to regulations but must be implemented if it’s not already in place in your district.

Resources

Financial Manuals

- [South Carolina Educator System User Manual](#)
- [FY 2024-25 Funding Manual](#)

Student Accountability

- [Student Accountability Manual 2017](#)

Audit Guide

- [FY 2023-24 Annual Audit Guide - South Carolina Department of Education](#)

Financial Accounting Handbook

- [SCDE's Financial Accounting Handbook](#)

SC Educator System Users

- [2021-22 SC Educator System Compensation User Manual](#)
- [Position Code List for FY 24-25](#)

School District Website Requirements

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

Prior Finance Newsletters

Click [here](#) for prior Finance newsletters

School District Website Requirements

Please reference [memo](#) dated August 6, 2024, from Valerie Byrd regarding School District Website Requirements.

Education Provisos for Fiscal Year 2024-25

Please see additional information regarding budget provisos in the [memo](#) emailed through the Division of Communications on July 16, 2024. These provisos were updated or newly included in the budget. This is not a comprehensive list of all proviso changes but instead provides a look at some of the more substantial changes.

Proviso Billing Rate

The daily rate for FY 2024-25 is \$4.19. No change from last year.

District Business Officials' Contact List

Always keep us informed of finance personnel changes through the fiscal year.

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 email lists to contact selected district staff members.

School District Credit Cards Transparency

Excerpt from Proviso 1.21.

“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 1.21. 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.

General Information



School District Memo Archive

The SCDE releases a memo each Tuesday including pertinent information for educators. The memo archive can be accessed by clicking the button below.

**School District Memoranda
Archive**



**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**



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