



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE

Newsletter

January | 2025

CFO Update

Office of Finance Contacts

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

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

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

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)

2025 Mileage Rate Change

The General Appropriations Act provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service (IRS). The IRS mileage reimbursement rate is 70 cents per mile for business travel taken on or after January 1, 2025.

The same proviso in the General Appropriations Act also directs a reimbursement of 4 cents per mile less than the standard business mileage rate when an employee chooses to use his or her personal vehicle when a state-provided long-term lease vehicle or state contract rental vehicle is reasonably available. This rate will change to 66 cents per mile for reimbursement for business trips taken on or after January 1, 2025.

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

A reminder, if you haven't completed a contact form to indicate your desire to receive finance-related emails and news from the Office of Finance for Fiscal Year 2024 - 2025, please do so. Please submit your completed form to Kim Moss, kmoss@ed.sc.gov.

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.

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

Recently Posted Correspondence/Data

[Fall 2024 South Carolina School Business Officials \(SCASBO\) Conference Presentation](#)

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

[ESSA Guidelines and Reporting Tool](#)

[Special Needs Transportation - Medicaid Services](#)

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

[Fiscal Year 2024-25 Teacher Minimum Salary Schedule - Final](#)

[Noncompetitive Procurements with Federal Funds](#)

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

Financial Services

New or Updated Payments for January

Revenue Code	Sub fund	Description
0720	200	Medicaid FY25
3103	100	State Aid to Classrooms
3134	924	CERDEP
3135	935	Reading Coaches
3503	303	State Aid to Classrooms
3532	332	National Board Certification
3535	335	Reading Coaches
3541	341	CERDEP
3567	367	CPR Instruction
3571	371	CSI & Palmetto Priority
3599I	399	Instructional Support
3670	970	School Safety Upgrades

Medicaid

January payments include the district withheld Medicaid match for November.

State Aid to Classrooms & Health Insurance

District allocations for State Aid to Classrooms (Revenue 3103 & 3503) and Health Insurance (3103H) have been updated using the latest 45th-day enrollment data.

CERDEP

CERDEP Program funding has been updated using the latest 45th-day enrollment data. The FY25 program rate is \$5,100, adjusted on a pro rata basis determined by the length of enrollment.

National Board Certification (NBC)

On January 14, 2025, an email was distributed to school business officials requesting verification for employees who have achieved National Board Certification in December 2024 and those who have completed their Maintenance of Certification (MOC). Please review both tabs of the excel document provided and return the verified list to Melanie Cooper at mcooper@ed.sc.gov.

CPR Instruction

Pursuant to The Comprehensive Health Education Act [§59-32-10(A)], each South Carolina district is required to provide students instruction in cardiopulmonary resuscitation (CPR) and awareness of the use of automated external defibrillators at least once during the entire four years of grades nine through twelve.

Per Proviso 1A.70, funds were allocated to assist schools in meeting this requirement and

may be used to purchase, replace, and maintain equipment and training materials.

Instructional Support/LMS reimbursement

For the 2024-2025 school year, the SCDE is procuring Canvas and Schoology Learning Management Systems (LMS) for districts that selected those in an SCDE survey. Districts that are using Google Classroom, Seesaw, and Microsoft Teams as their LMS will be reimbursed at \$4.00 per student based on the student count.

Please see [memo dated October 29, 2024](#), for more information related to LMS reimbursements.

Teacher Supply

Teacher Supply reconciliation is still ongoing. Funding will be distributed with February payments to districts, based on the SC Educator listing as-of November 30, 2024.

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 January-end will be due by February 20th.

Pupil Accounting Dates

Pupil Accounting 135 Day (March 25 - April 16)

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](#).

FY 2023-2024 Administrative Cost Reporting

As a reminder, in compliance with Proviso 1.36, 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](#) has recently been updated. The list provides additional contact information and specific details related to the grant.

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

Payment to Counties

Payments to County Reports have been posted on our website. External auditors should be assigned a role to view all reports in GAPS

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.

Quarterly Claims Due Dates

Fiscal Year 2025 Quarter 2 - due by February 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.

Update: UEI Requirement and Change Regarding 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

Fiscal Year 2023 - 2024 Annual Audit Submission

The annual audit deadline for districts and charter schools was December 2, 2024. A copy of the [Fiscal Year 2023-24 SCDE Annual Audit 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.

This is a reminder: Recoupment of indirect cost is not allowed on excluded costs. Examples of excluded costs include facility acquisition and construction costs (Function 253), food service costs (Function 256 and object 393), other charges (Function 400 series), debt service costs (Function 500 series), equipment (object 540 series), subawards in excess of \$25,000 (Function 265), and unused leave payments (object 140). This applies to all federal grant awards including ESSER federal awards.

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.

Grants Services

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.

Noncompetitive Procurements with Federal Funds

Reference email dated August 4, 2023, 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.

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

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
October 24 – November 12	45 th Day Pupil Accounting Collection Period
November 1 (subject to change)	Deadline for SC Educator Staff Updates (This is a due date for Federal Reports and Accreditation Reports)
November 30 (subject to change)	Deadline for SC Educator Staff Updates (Teacher Supply)
November 30 (subject to change)	Funding and Initial State Aid to Classroom Teacher Salary Funding (\$)
December 2	In\$ite and ESSA Financial Transparency Reporting
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

January 22
February 21
March 21

April 22
May 22
June 20

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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