



## Newsletter

July | 2024

### CFO Update

#### **Reminder - SCDE Has a New Location**

The new address for the agency is listed below:

SC Department of Education  
Office of Finance  
428 Wholesale Lane, Third Floor  
WEST COLUMBIA SC 29172-3171

Phone numbers and email addresses for Finance staff members will remain the same.

#### **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)

#### **School District Website Requirements**

Please reference memo dated November 28, 2023, 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

You received an email with an attached district contact form dated July 12, to indicate your desire to receive finance-related emails and news from the Office of Finance for Fiscal Year 2024 - 2025. Please submit your completed contact form to Kim Moss, [kmoss@ed.sc.gov](mailto:kmoss@ed.sc.gov), by July 31.

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 13<sup>th</sup> 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

[Education License Plates Issued Fourth Quarter](#)

[Fiscal Year 2024-25 Senate Finance Budget Projections](#)

[Fiscal Year 2024 Federal Close Out Memo](#)

[Teacher of the Year 2023-24 Finalist Payments](#)

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

[Procedures for Requirements to Employ Retired Individuals for School Year 2024 - 25](#)

[In\\$ite LEA Guidance and Reporting Tool](#)

[Noncompetitive Procurements with Federal Funds](#)

[ESSA Guidelines](#)

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

# Financial Services

## New or Updated Payments for July

Revenue Code	Sub fund	Description
3103	100	State Aid to Classrooms
3162	100	Bus Driver Salary
3181	100	Retiree Insurance
3187	917	Teacher Supply
3503	303	State Aid to Classrooms
3529C	329	MDCC Funding
3577	377	Teacher Supply

### State Aid to Classrooms

SAC district allocations have been updated to reflect the 2024-25 Appropriations Act. Allocations for traditional districts will have an adjustment in funding after charter authorizers submit their 5<sup>th</sup> day counts for new charter schools and those with added growth. This occurs outside of the normal 45<sup>th</sup> and 135<sup>th</sup> day updates for SAC.

### Teacher Supply Funding

Teacher supply funding for FY25 has increased to \$400 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.

### MDCC Funding

Funding for multi-district career centers to be used for salary and fringe.

### SC Educator

The system is now open for the 2024-2025 school year; please update SC Educator/PCS information for all employees.

### 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](#) for more information.

General fund balances must be submitted via [our Formstack link](#) by the 20<sup>th</sup> of each month – the first report for July-end will be due by August 20<sup>th</sup>.

## Contact Information for Grants Accounting Staff

Please use email address group, [grantsaccounting@ed.sc.gov](mailto: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.

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

## Updates from the Federal Office of Management and Budget

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 federal grants and subgrants, including subgrants passed through the SCDE to school districts.

Updates to 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, include new language in [§§200.303 Internal controls](#), indicated by underline, stating that “The recipient and subrecipient must:

- (a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.
- (c) Evaluate and monitor the recipient’s or subrecipient’s compliance with statutes, regulations, and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified.
- (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

This update means that grantees and subgrantees *must* document their internal control procedures and provide reasonable cybersecurity and other measures to safeguard personally identifiable information (PII).

LEAs are strongly encouraged to review the new regulations and start updating and documenting policies and procedures to comply with the changes.

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

Grant Number – H63010101024  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 24 Adult Education (243)  
Sub Grant End Date – 6/30/2024  
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 24 Family Literacy  
Sub Grant End Date – 6/30/2024  
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 24 Adult Education – Institutionalized  
Sub Grant End Date – 6/30/2024  
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 24 Adult Education - Civics  
Sub Grant End Date – 6/30/2024  
Final Claims Due/Final Report Date – 09/30/2024

## **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 10<sup>th</sup> of each month for prior month claims. Claims are approved by the 15<sup>th</sup> of the month and paid on the 15<sup>th</sup> of the month.

### **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.

### **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.

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

For all subgrant expenditures incurred on or before June 30, 2024

- Amendments should be entered into GAPS by June 30.
- No amendment will be allowed entry into GAPS from July 1, 2024, through August 15, 2024.

The amendment deadline this year for GEMS is June 16.

The GAPS amendment deadline is June 30.

Amendment requests/new budgets for expenditures occurring on July 1, 2024, or after can be entered into GEMS and GAPS beginning August 16, 2024.

Expenditure claims submitted to SCDE Finance after August 15, 2024, for expenditures from July 1, 2023, through June 30, 2024, will not be paid. Deadline will be strictly enforced.

First quarter claims for FY25 will not be allowed entry until after August 15, 2024.

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 24 Title I. Contact Jennifer Rhodes for waiver questions or concerns.

### **June 30 - Final Day for Grant Budget Amendments**

The due date is Sunday, June 30, 2024 for any budget amendments for all grant expenditures that will be incurred on or before June 30, 2024. No amendments will be allowed for these funds from June 30, 2024, through August 15, 2024. 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, 2024, must be entered into GAPS no later than Sunday, June 30, 2024, 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, 2024, or after, can be entered into GAPS beginning August 16, 2024.

### **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, 2024, for expenditures from July 1, 2023 through June 30, 2024, will not be paid. **Deadline will be strictly enforced.** Refer to Fiscal Year 2024 Federal Grant Close Out Memo.

### **First Quarter Claims for Fiscal Year 2025**

1st Quarter Claims for FY 2025 will not be allowed entry into GAPS until after August 15, 2024.

### **Quarterly Claims Due Dates**

#### **Quarter 4 - due 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.

### **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.

## Dates Regarding ARP ESSER

- The window to submit ARP ESSER FY25 Spending Plan Amendments is open as of July 16, 2024.
- Final ARP ESSER Spending Plan Amendments are due by September 16, 2024. Submit to [SCCESSER@ed.sc.gov](mailto:SCCESSER@ed.sc.gov).
- All ARP ESSER funds must be fully obligated by September 30, 2024.
- The liquidation deadline for ARP ESSER funds is December 30, 2024.

## ESSER Quarterly Report

The next ESSER quarterly reporting date is October 5, 2024 (for claims submitted from July 1, 2024 - September 30, 2024).

There is an online ESSER quarterly report forms on the ESSER webpages. See links below.

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, 2024, and September 30, 2024, should be reported on the October 5th report due date. Districts are required to submit a quarterly report for the grant, even if no claims for that grant were submitted during the quarter.

If there are no expenditures to report for ESSER III during the quarter, simply indicate on the report "0" or email [scesser@ed.sc.gov](mailto: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

### Indirect Cost Rates

The issue with generating indirect cost rates has been resolved. Indirect cost rates for fiscal year 2024-25 are being disseminated.

### Detailed Schedule of Due to Funds

Invoices were sent out for the amounts listed as being due to the SCDE in the FY 2022-2023 annual audit report. Invoices were sent to the superintendent. Please remit payment to the SCDE prior to the close of the fiscal year if you haven't already. If you received a bill and have already made payment, please send a copy of the payment record to [auditingervices@ed.sc.gov](mailto:auditingervices@ed.sc.gov). If you need a copy of the invoice, feel free to contact Jenny Padgett in the Office of Finance.

### Subrecipient Risk Assessment Scores

The Office of Auditing Services has distributed Fiscal Year 2022-23 risk assessment scores. If you have not received your risk assessment score, or if you have any questions, please contact Hershula Davis.

### 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.



## Resources

### Financial Manuals

- [South Carolina Educator System User Manual](#)
- [FY 2023-24 Funding Manual](#)

### Student Accountability

- [Student Accountability Manual 2017](#)

### Audit Guide

- [FY 2022-23 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
August 15	Final Day for Expenditure Claims for Federal Grants
October 24 – November 12	45 <sup>th</sup> Day Pupil Accounting Collection Period
December 2	InSite and ESSA Financial Transparency Portal
March 25 – April 16	135 <sup>th</sup> Day Pupil Accounting Collection Period
June 30	Funding Flexibility FY25

July 22  
August 22  
September 20  
October 22  
November TBD  
December TBD

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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