



SOUTH CAROLINA DEPARTMENT OF EDUCATION

DIVISION OF FINANCIAL SERVICES

Newsletter

September | 2026

Office of Finance Contacts

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Congratulations to Kim Moss on Her Retirement

It is with both gratitude and excitement that we share the news that Kim Moss will be retiring from the South Carolina Department of Education effective October 2, 2026, after more than 44 years of dedicated service to the agency and the citizens of South Carolina. Throughout her career, Kim has demonstrated an unwavering commitment to excellence, professionalism, and service. Her knowledge, leadership, and dedication to the Office of Finance have made a lasting impact on our agency and on the many colleagues and partners who have had the privilege of working with her over the years. Kim's contributions have been invaluable, and her presence will be greatly missed. Please join us in congratulating Kim on this remarkable milestone and in thanking her for her many years of faithful service. We wish her the very best as she begins this exciting new chapter of retirement.

Dates To Remember

Due Dates for SCDE Reports – 2026-2027

Listed below are reports required by the Office of Finance and their due dates for 2026-27. 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 20 - November 6	45th Day Pupil Accounting Collection Period
November 30	Deadline for SC Educator Staff Updates (Teacher Supply)
December 1	In\$ite and ESSA Financial Transparency Portal
December 1	Audits
March 24 - April 16	135th Day Pupil Accounting Collection Period
April 30	Home Instruction Report (\$)
June 30	Final Deadline for SC Educator Staff Records
June 30	Funding Flexibility FY27

State Funding Release Dates - 2026-27

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

District Business Officials' Contact List

Please note that the Finance distribution list is intended for Finance Business Officials only. If there are other individuals within your district who need this information, please ensure that you forward it to the appropriate contacts. As always, all Finance-related memoranda, newsletters, and other important communications are available on the **SCDE Financial Services website** for your reference. Thank you for your assistance in ensuring this information reaches the appropriate staff members within your district.

Please 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.

Recently Posted Correspondence/Data

[Budget Template - Proviso 1.3 with Average Salaries - Fiscal Year 2027](#)

[Fiscal Year 2026-27 State Minimum Teacher Salary Schedule - Final](#)

[Proviso 1.21 Compliance and Billing Statement Report Instructions](#)

[Procedures and Requirements to Employ Retired Certified Educators for School Year 2026-27](#)

[Funding Flexibility Fiscal Year 2026-27](#)

[Funding Flexibility Reporting Procedures](#)

[Fiscal Year 2026-27 House Ways and Means Committee Budget Projections](#)

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

District Financial Services

New or Updated Payments for September

Revenue Code	Sub Fund	Description
3103	100	State Aid to Classrooms
3134	924	CERDEP Program
3134A	924	CERDEP Program - Supplies
3135	935	Reading Coaches
3503	303	State Aid to Classrooms
3526	326	Science Kits Refurbishment
3529	329	Career & Technology Education (CTE)
3532	332	National Board Certification
3535	335	Reading Coaches
3541	341	CERDEP Program
3556	356	Adult Education

State Aid to Classrooms

Adjustments have been made to the September State Aid to Classroom allocations to reflect the updated funding levels and revised funding formula enacted through the FY2027 Appropriations Act. Allocations have also been updated based on the 5th-day membership counts for new charter schools and those with added growth.

Under the Continuing Resolution, Health Insurance payments under 3103H were continued at the 2026 level for July and August. However, under the now-effective FY2027 methodology, prior year Health Insurance funding will flow through the State Aid to Classroom formula, with only the

new FY2027 funding being paid under 3103H. These funds have not yet been made available to the SC Department of Education. Accordingly, you will see a reduction in Health Insurance to reflect the shift from 3103H to 3103. The new FY2027 Health Insurance allocations will be released monthly beginning with the 45th-day updates, after the funds have been made available to the SCDE.

CERDEP Program

Initial CERDEP allocations utilize prior year 135th-day data and new classrooms approved for expansion for the 2026-27 school year. The per-pupil rate for FY27 is \$5,100.

CERDEP Program Supplies

The approved expansion classroom funding level is \$10,000 per classroom.

Reading Coach

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. The district-signed MOA must be submitted, and the eligible Reading Coach or Interventionist must be listed in the SC Educator system with a position code of "87" to have funding released.

Please note – an additional school has been identified as eligible under this program. As such, the reading coaches' expected funding has been revised to \$53,179.02 for a 1.0 full-time employee (FTE).

Please return the completed District Listing to Michael Scheele at mscheele@ed.sc.gov.

Child Nutrition

The 2026-27 Appropriations Act provides a substantive update to Proviso 1.103, Child Nutrition Programs. Please see the [memo dated September 9, 2026](#), from the Office of Health and Nutrition for more details. Reimbursements for 2026-27 will begin with October payments; more information will be provided at that time.

General Fund Balance Reporting

To maintain compliance with Proviso 1.3 (H) of the 2026-27 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 September-end will be due by October 20th.

45th-Day Pupil Accounting Collection Period

10/20/26 – 11/6/26

135th-Day Pupil Accounting Collection Period

3/24/27 – 4/16/27

Grants Accounting

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.

Payment to Counties

Payment 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.

First Quarter Claims for Fiscal Year 2027

1st Quarter Claims for FY 2027 will not be allowed entry into GAPS until after August 15, 2026.

Subgrant End Dates and Final Claims Due/Final Report Dates

Grant Number - H63010101026
Grant Name – Adult Education – State Administered
Subgrant Name - 26 Adult Education (243)
Subgrant End Date – 6/30/2026
Final Claim Due/Final Report Date – 9/30/2026

Grant Number - H63010101026
Grant Name – Adult Education – State Administered
Subgrant Name - 26 Adult Education - Institutionalized
Subgrant End Date – 6/30/2026
Final Claim Due/Final Report Date – 9/30/2026

Grant Number - H63010101026
Grant Name – Adult Education – State Administered
Subgrant Name - 26 Family Literacy
Subgrant End Date – 6/30/2026
Final Claim Due/Final Report Date – 9/30/2026

Grant Number - H63010101026
Grant Name – Adult Education – State Administered
Subgrant Name - 26 Adult Education – Civics
Subgrant End Date – 6/30/2026
Final Claim Due/Final Report Date – 9/30/2026

Update on Financial Reporting

The Office of Management and Budget (OMB) revised **2 CFR 200.328 and 200.329**, updating the requirement for financial reporting. Under the new language, **sub-recipients must submit quarterly claims within 30 calendar days after the end of the reporting period**. Previously, SCDE allowed 45 days for claim submissions.

To remain fully aligned with federal guidance, **SCDE will transition to the 30-day submission standard for all new sub-awards**. Existing active sub-awards will **retain the 45-day reporting timeline originally issued in their award terms**, and SCDE will continue to honor those timelines through the end of the current fiscal year unless an amendment is issued. **SCDE remains committed to supporting districts in maintaining compliance while balancing operational needs and year-end reconciliation timelines.**

Quarter Reporting Period New Due Date (30 Days)

Quarter	Reporting Period	New Due Date (30 Days)
Q1	July – September	October 30
Q2	October - December	January 30
Q3	January - March	April 30

Q4	April - June	July 30 through August 15
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While federal regulation would make **July 30** the required due date for Quarter 4 reporting, **SCDE is exercising its discretion to extend a grace period through August 15** in recognition of limited summer staffing, year-end fiscal reconciliation, and the processing of prior-year claims.

This grace period applies to **both current and new awards** to support consistent reconciliation practices across all districts.

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.

New Certification Language in GAPS

Updates to Title 2 of the CFR in 2024 included revisions to the language in **2 CFR Part 200. 415 Required certifications**. These revisions require the SCDE to update the certification language in GAPS. Be on the lookout for this new certification language when you make an expenditure claim:

"By submitting this report through the GAPS system, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. Also, that the expenditures reported have been incurred and are for the purposes and objectives set forth in the terms and conditions of the Grant award. I understand that the payment for this claim must not be duplicated or reimbursed from any other source and the related documentation to support this claim are on file and available for review at any time. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

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. 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.”

Audit Services

Fiscal Year 2025-26 Annual Audit Guide

Fiscal Year 2025-26 Annual Audit Guide – We are in the process of updating the Annual Audit Guide and supplemental schedules template. An email notification will be sent when the guide is posted to the website.

Indirect Cost Rates

The Office of Audit Services has begun disseminating indirect cost rates proposals for fiscal year 2026-27. Please review the data included in the cost calculations. If you have any corrections, please make them in red on the spreadsheet. The spreadsheet does not automatically sum totals. Please update the totals and email them to auditingervices@ed.sc.gov. If there are no updates, please email a copy of the signed signature pages to auditingervices@ed.sc.gov.

Risk Assessment

OAS is in the process of conducting its annual risk assessment process. Risk Assessment scores are being disseminated.

Due To Payments for Fiscal Year 2024-25

SCDE has mailed Due To invoices. When remitting Due To payments to the SCDE, please include a copy of the final Due To schedule provided by your external auditor along with notating the following information on the check: the fiscal year, Due To, grant/program title, and revenue code and applicable subfund. The SCDE does not accept electronic payments for Due Tos. If payment has already been made and an invoice is sent to your district, please email a copy of the front and back of the check to auditingervices@ed.sc.gov.

Grants Services

Update on Proposed CFR Title 2 Revisions Prompt Review of Current Policies and Procedures

On May 29, the federal Office of Management and Budget (OMB) issued [proposed revisions to Guidance for Federal Financial Assistance in Title 2 of the Code of Federal Regulations](#), including 2 CFR Part 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. If these changes are enacted, they will have huge implications on the way the government awards federal grants and other financial assistance are awarded and how states and school districts manage grants and subgrants.

The OMB only provided a 45-day comment period, which ended July 13. They received 496,775 comments.

Update: Originally, the OMB planned to implement the revisions in October 2026. However, in early September, a bipartisan continuing resolution (CR) was passed by Congress and signed into law by the President that extends fiscal year 2026 funding through December 11, 2026. The CR includes language that prohibits the OMB from finalizing or implementing its proposed revisions for the duration of the CR. This means the OMB will not be implementing the revisions in October.

Currently these are proposed rules. We do not know if all the proposed rules will be enacted. For this reason, do not make any changes to your policies and procedures around subgrant management between now and December. However, now is a good time to check your district's policies and procedures and ask questions to test them: are we still doing it this way? If not, why? Do we need to reinstate our practices to follow the procedure as written? Or do we need to revise the procedure to match the current practice? Taking time to check your grants policies and procedures now will help you prepare to react should the OMB enact major changes this December.

Required Written Policies and Procedures

The following policies and procedures are required to be written by [2 CFR Part 200](#); a link to the specific regulations is included.

Conflicts of Interest —[§200.318\(c\)](#)

Accounting Policies—[§200.306\(h\)\(2\)\(i\)](#); [§200.400](#); and [§200.430\(i\)](#)

Time and Effort Policies—[§200.430\(a\)](#)

Fringe Benefits Policies—[§200.431](#)

Employee Health and Welfare Policies—[§200.437](#)

Travel Reimbursement Policy—[§200.475\(a\)](#)

Real property sales procedures—[§200.311\(c\)\(2\)](#)

Time and Effort Procedures – [ED Cost Allocation Guide](#)

Written Allowability Procedures—[§200.302\(b\)\(7\)](#); [§200.403\(c\)](#)

Written Cash Management Procedures—[§200.302\(b\)\(6\)](#) and [§200.305](#)

Written Procurement Procedures—[§200.318\(a\)](#); [§200.319\(d\)](#); and [§200.320](#)

Procedures for Managing Equipment—[§200.313\(d\)](#)

Participant support cost classification—[§200.456](#)

Record conversion quality control—[§200.336](#)

Disregard That Postcard and Set Internal Control Instead

Has your office received a bright yellow postcard with “SAM EXPIRATION ALERT” in bold red letters across the top? If so, disregard it and do not call 1-888 phone number. The small print at the bottom of the postcard indicates that “This is a solicitation for a SAM Registration renewal service.” But your school district does not need to use a renewal service—that will charge you a fee—to renew the district's SAM registration, which must be renewed annually.

The federal [System of Award Management](#), known as SAM, is a free service and is the federal “repository for standard information about applicants and recipients.” A full registration in SAM is required only for a school district that has a direct grant from a federal agency or wants to apply for a direct grant in the future. Regulations in [2 CFR Part 25](#) state that to receive a direct grant from a federal agency, an entity 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.”

Under the same regulation, subrecipients (i.e., recipients of federal subawards from a pass-through entity, like the SCDE) must have a unique entity identifier (UEI) to be eligible to receive a subaward of federal funds. The UEI never expires; it is the 13-alpha-numeric character identifier for federal financial assistance applicants that is assigned in SAM, to uniquely identify an entity.

Finance Offices are encouraged to assess whether their district must maintain an active SAM registration with annual renewals. If so, set an internal control with a reminder to complete the annual renewal by logging into [SAM](#) before the registration expires. And be on the lookout to throw away those “reminder” postcards.

Resources

Financial Manuals

- [South Carolina Educator System User Manual](#)
- [FY 2025-26 Funding Manual](#)

Student Accountability

- [Student Accountability Manual 2017](#)

Audit Guide

- [FY 2024-25 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 25-26](#)

School District Website Requirements

This [link](#) provides the school district website requirements checklist.

[Education Provisos for Fiscal Year 2026-27](#)

Proviso Billing Rate

The daily rate for FY 2026-27 is \$4.19. No change from last year.

Prior Finance Newsletters

Click [here](#) for prior Finance newsletters.

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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