



MONEY MATTERS

Office of Federal and State Accountability
Consolidated Finance and Applications Team

October 2022

ROLES AND RESPONSIBILITIES

Responsibilities of Finance and Applications Team

- Review and approval of the following applications:
 - *Title I, Part A – Improving Basic Programs*
Operated by LEAs
 - *Title II, Part A – Supporting Effective Instruction*
 - *Title IV, Part A – Student Support and Academic Enrichment (SSAE)*
 - *Title V, Part B – Rural Education Achievement Program*
 - *Title I, Part D – Neglected and Delinquent*
- Track 15% carryover threshold for Title I
- Calculate allocations
- Track Claims
- Issue GANS
- Process grant close out
- Manage GEMS/GovGrants
- Approve budgets in GAPS/GovGrants
- Provide technical assistance
- Advocate for parent and family engagement and equitable services for private schools

GRANTS HOUSEKEEPING

FINANCIAL MANAGEMENT

- Identification of Awards - files/expenses should tie back to the appropriate award
- Financial Reporting - timely, appropriate claiming; expenses to match appropriate plan/project
- Accounting Records - federal awards, obligations, assets, unobligated balances, expenditures
- Internal Controls - compliance, safeguards
- Budget control - reimbursements (timely)
- Written procedures for cash management
- Written procedures for determining allowability - serve as a guide

Transferability of Funds

- The LEA must engage in timely and meaningful consultation, in accordance with section 8501 of the ESEA, with appropriate private school officials (5103(e)(2)).
- Determine the programs from which funds are to be transferred and to which funds are to be transferred.
- Determine the amount and Federal fiscal year of funds to be transferred.
- Establish the effective date for the transfer.
- LEAs must consider how transfers into Title I will impact required set asides.
- ***The Consolidated Finance and Applications team leader must be notified in writing about the LEA's intent to transfer funds for Title II, IV, or V, at least 30 days before the effective date of the transfer***
- ***Submit, not later than 30 days after the date of such transfer, a modified application for all programs affected by the transfer to the SCDE (5103(d)(2)(B)).***
- The funds transferred become subject to all rules and regulations for the grant transferred into.
- LEAs may only transfer funds into a program for which that LEA is receiving an allocation.

Expenditures: Authorization

- Prior to charging the grant, all expenditures must receive written approval by the District Federal Programs Coordinator
- Adherence to Federal and State law/guidance
 - Pay close attention to travel expenses
- Segregation of Duties
 - Reduce the risk of error, misuse, or fraud

Uniform Grant Guidance

- The Uniform Grant Guidance (UGG) is utilized when determining allowability and resolving fiscal issues. Please refer to it as needed or call the CFA team for assistance.

Claim Criteria
Office of Federal and State Accountability
Consolidated Finance and Application's Team

Grant	Claiming Percentage Expectation Y1/Q1 July 1 st -Sept 30 th	Claiming Percentage Expectation Y1/Q2 Oct 1 st - Dec 31 st	Claiming Percentage Expectation Y1/Q3 Jan 1 st - March 31 st	Claiming Percentage Expectation Y1/Q4 April 1 st -June 30 th
Title I	n/a	40%	60%	85%
Title II	n/a	15%	30%	50%
Title IV	n/a	15%	30%	50%
Title V	n/a	15%	30%	50%

Grant	Claiming Percentage Expectation Y2/Q1 July 1 st -Sept 30 th	Claiming Percentage Expectation Y2/Q2 Oct 1 st - Dec 31 st	Claiming Percentage Expectation Y2/Q3 Jan 1 st - March 31 st	Claiming Percentage Expectation Y2/Q4 April 1 st -June 30 th
Title I	85%	90%	95%	100%
Title II	60%	75%	90%	100%
Title IV	60%	75%	90%	100%
Title V	60%	75%	90%	100%

CLAIMING EXPECTATIONS SHARE OUT

- What are some helpful ideas that you can share regarding? Peer share.
- What are some helpful ideas that you can share regarding? Group share.
- What are some ideas to help with troubleshooting? Peer share.
- What are some ideas to help with troubleshooting? Group share.

Claiming- Percentages Met

Tracking percentages for Year 1, Quarters 2-4

22-Title I

- Q1- N/A
- Q2-13.58% (11/81)
- Q3-13.34% (10/81)
- Q4-37.03% (30/81)

22-Title II

- Q1-N/A
- Q-2-39.02% (32/82)
- Q3-45-12% (37/82)
- Q4-52.43% (43/82)

22-Title IV

- Q1-N/A
- Q2-20.98% (17/81)
- Q3-29.62% (24/81)
- Q4-29.62% (24/81)

GRANTS ACCOUNTING PROCESS CHANGES

Grants Accounting Process Change

- State Fiscal Year: July 1 – June 30
- Federal Fiscal Year: October 1 – September 30
- SCDE receives two GANs from USED: Partial GAN on July 1, Full GAN on October 1
- Allocations are calculated, loaded into GEMS in May/June/July so districts can begin planning.
- There is a new procedure at the SCDE: Grants Accounting will not load a grant into GAPS until the SCDE has received the final GAN from USED.
- Therefore, applications will be approved, but districts will have to wait until October to load the budget into GAPS.
- Indirect Cost Rates will be edited for both new and old grants at the time of final allocations.

Amendment Deadline

- Established by the SCDE Office of Finance.
- All amendments had to be in by June 30th this year.
- CFA can only process amendments through the end of the night on June 30.
- Pre-plan to observe all deadlines.
- Plan to make timely claims.
- Reach out to the finance or program office when questions and concerns arise.
- Be aware of GEMS homepage announcements.
- Federal Programs Directors should work hand-in-hand with district finance.

UPDATES AND DUE DATES

Updates-

All uploads (GEMS/GAPS/GovGrants) will be completed soon after the SCATA Conference.

Awarded: Final Allocations

- 2023 Title I Allocations – *Will see a total state decrease from Preliminary to Revised Final of approximately 1.6 million; will affect each district's allocation*
- 2023 Title II Allocations
- 2023 Title IV Allocations
- 2023 N&D Allocations
- 2023 REAP Allocations

To be Awarded:

- School Improvement Allocations (ATSI/CSI)- Office of School Transformation – *State decrease to 23 Title I state allocation will also affect ATSI/CSI allocations.*

INDIRECT COST RATE - NEW PROCEDURE - 22 GRANT IMPLEMENTATION

- The Office of Federal and State Accountability will implement a new procedure for updating Indirect Cost Rates for the second year of a federal grant.
- Indirect Cost Rates are effective for one year, rather than for the duration of a two-year grant period.
- Districts will receive an amended Grant Award Notification (GAN) indicating the effective change of indirect cost rates for the second year of the grant.
- Districts will amend the Grants Electronic Management System (GEMS) and the Grants Accounting Processing System (GAPS) to reflect budgeting for the updated Indirect Cost Rate.
- Change to take place immediately following the SCATA conference.
- GANS are currently routing through ART.

15% Title I Carryover Limitation-Waiver Eligibility

If the district was approved for a waiver to carryover more than 15% of...	Then, the next time the district will be eligible for another waiver will be...
FY21 (Funds that became carryover on Oct 1 st , 2021)	FY29 (July 1, 2023 – Sept 30 th , 2025)
FY22 (Funds that became carryover on Oct 1 st , 2022)	FY29 (July 1, 2024 – Sept 30 th , 2026)
FY23 (Funds that became carryover on Oct 1 st , 2023)	FY29 (July 1, 2025 – Sept 30 th , 2027)
FY24 (Funds that became carryover on Oct 1 st , 2024)	FY29 (July 1, 2026 – Sept 30 th , 2028)
FY25 (Funds that became carryover on Oct 1 st , 2025)	FY29 (July 1, 2027 – Sept 30 th , 2029)
FY26 (Funds that became carryover on Oct 1 st , 2026)	FY29 (July 1, 2028 – Sept 30 th , 2030)

***State FY is one year ahead of Federal FY; for example, SC's FY22 is ED's FY21. This chart references grants by State FY.

Q and A

- Peer Talk
- Whole Group

Contacts

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