SOUTH CAROLINA
DEPARTMENT OF EDUCATION

DIVISION OF FINANCIAL SERVICES

Newsletter

July | 2026

Office of Finance Contacts

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SCDE Boot Camp for New School Business Officials

We are pleased to announce the **SCDE Boot Camp for New School Business Officials**, a two-day training course designed to equip finance professionals with essential knowledge and best practices from a state perspective. The Boot Camp will take place on **August 20–21, 2026, at SCDE Headquarters, 849 Learning Lane, West Columbia, SC 29170.** This intensive program will cover key financial topics, including Grants Management, Procurement, State-Administered Financial Systems, Internal Controls, and more. Designed for school finance personnel with two years or less experience in their current role, this training will provide valuable insights, practical tools, and networking opportunities to support success in school financial management. Lunch will be provided, and CPE credits will be offered. **The deadline to register is Friday, July 24, 2026**, and registration can be completed using the link below. We encourage all new school business officials to take advantage of this valuable learning opportunity. For questions, please contact Melanie Cooper at **mcooper@ed.sc.gov**.

Register here: **https://scde.formstack.com/forms/finance_boot_camp_fall_2026**

We look forward to seeing you there!

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
TBD	45th Day Pupil Accounting Collection Period
November 30	Deadline for SC Educator Staff Updates (Teacher Supply)
December 1	In$ite and ESSA Financial Transparency Portal
December 1	Audits
TBD	135th Day Pupil Accounting Collection Period
April 30	Home Instruction Report ($)
June 30	Final Deadline for SC Educator Staff Records
June 30	Funding Flexibility FY27

State Funding Release Dates - 2026-27

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

District Business Officials' Contact List

Recently you were emailed a district business official's contact form to indicate your desire to receive finance-related emails and news from the Office of Finance for Fiscal Year 2026-27.

Always keep us informed of finance personnel changes through the fiscal year. Notify Kim Moss, at **kmoss@ed.sc.gov**, as changes occur.

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.

Recently Posted Correspondence/Data

Teacher of the Year Finalist Payments 2025-26

Proviso 1.21 Compliance and Billing Statement Report Instructions

Procedures and Requirements to Employ Retired Certified Educators for School Year 2026-27

Teacher of the Year Payments 2025 - 26

Funding Flexibility Fiscal Year 2026-27

Funding Flexibility Reporting Procedures

Fiscal Year 2026-27 House Ways and Means Committee Budget Projections

Fiscal Year 2026-27 House Ways and Means Teacher Minimum Salary Schedule - Draft

District Monthly General Fund Balance - Formstack

District Financial Services

New or Updated Payments for July

Revenue Code	Sub Fund	Description
0720A	200	Medicaid FY 2025-26
3103	100	State Aid to Classrooms
3103H	100	Health Insurance
3162	100	Bus Drivers' Worker's Compensation
3181	100	Retiree Insurance
3187	917	Teacher Supply
3503	303	State Aid to Classrooms
3577	377	Teacher Supply

Medicaid

July payments include the prior-year district-withheld Medicaid match for June 2026.

State Aid to Classrooms

Because the FY 2027 Appropriations Act has not yet become law, the state is operating under a Continuing Resolution adopted by the General Assembly. Under the Continuing Resolution, agency appropriations will remain equivalent to the recurring funds provided in the FY 2026 Appropriations Act. At this time, the SCDE will proceed with district payments equal to the June 2026 amounts. The SCDE is continuing to evaluate the budget process and monitor available funds. If any allocation changes become necessary, we will communicate those changes immediately.

Teacher Supply

Teacher Supply funding remains at $400 for certified and non-certified teachers. These funds must be disbursed in a manner that is 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.

SC Educator

The system is now open for the 2026-27 school year. Please update SC Educator information for all employees.

Proviso 1.21 Compliance and Billing Statement Report Instructions

Please refer to the email dated April 2, 2026, regarding **Proviso 1.21 compliance**. The SCDE is implementing an alternative reporting method for those districts participating in the Bank of America P-Card Program. This program was recommended by Bank of America in response to recent security concerns.

General Fund Balance Reporting

To maintain compliance with Proviso 1.3 (G) of the 2025-26 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 July-end will be due by August 20th.

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 - 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

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.

FY26 Amendment Deadline - August 4

All budget amendments and/or new budgets for all grants expenditures that will be incurred on or before June 30, 2026, must be entered into GAPS no later than **Tuesday, August 4, 2026**, unless an earlier deadline is referenced on the GAN. No amendments will be allowed for these funds from August 4, 2026, through August 15, 2026. Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions.

Final Expenditure Claims Deadline

Expenditure claims submitted to the SCDE Office of Finance after August 15, 2026, for expenditures from July 1, 2025, through June 30, 2026, 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.

Child Nutrition Program

Proviso 1.109 in the FY 2025-26 General Appropriations Act prohibits child nutrition programs that serve school breakfast and/or school lunch from collecting reduced-price copayments from students. Districts not participating in CEP will instead be reimbursed based on data submitted to SCAPS. Funds will be delivered each monthly pay cycle using revenue code 3513, sub-fund 313.

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

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 made them in red on the spreadsheet. The spreadsheet does not automatically sum totals. Please update the totals and email them to **auditingservices@ed.sc.gov**. If there are no updates, please email a copy of the signed signature pages to **auditingservices@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 **auditingservices@ed.sc.gov**.

Grants Services

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.

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.

While the OMB plans to implement 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 October.

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 Fall.

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 2025-26

Please see additional information regarding budget provisos in the **memo** emailed through the Division of Communications on June 10, 2025. 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 2025-26 is $4.19. No change from last year.

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.

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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