

## JOINT FEDERAL PROGRAMS CLAIMS PROCEDURES

List of Applicable Programs		
Title IV, Part B - 21 <sup>st</sup> Century Community Learning Centers	Project 553, 554	Office of Family & Community Engagement
Title I, Part A	Project 511	Office of Federal Programs
Title I, Part A – Neglected	Project 518	
Title I, Part C – Migrant	Project 521	
Title I, Part D Subpart 1 – Delinquent	Project 531	
Title I, Part D Subpart 2 – Delinquent (LEAs)	Project 532	
Title II, Part A – Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	Project 541	
Title II, Part B – Math and Science Partnership	Project 542, 544, 545	
Title III, Part A – English Learners	Project 572	
Title III, Part A – Immigrant	Project 571	
Title IV, Part A – Student Support and Academic Enrichment Formula Grant	Project 552	
Title V, Part B – REAP Flex Authority	Project 586	
Title V, Part B, Subpart 2 – Rural and Low Income Schools	Project 587	
Title IXA– Homeless Children and Youths	Project 596	
Schoolwide Consolidation of Federal Funds or Consolidated Administrative Costs (CAC)	Project 785, 786	
Title I, Part A – School Improvement	Project 515	Office of School Support & Improvement
School Improvement Grant (SIG) Project	Project 503, 504, 516, 519, 537	
Title I, Part E, Oklahoma Striving Readers Comprehensive Literacy Initiative	Project 538	
IDEA Flow Through Funds	Project 621,623,625, 626, 627	Office of Special Education
Preschool Ages 3-5	641, 642	

The purpose of this document is to provide Local Education Agencies (LEAs) with comprehensive claims procedures to assist them in preparing claims for submission to the Oklahoma State Department of Education (OSDE).

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The items contained in these procedures are considered best practices and if followed, will reduce the likelihood of errors and increase the efficiency in which claims are paid. The items are consistent amongst all programs unless specifically noted. These items have been reviewed and agreed to by the Office of Federal Programs, the Office of Special Education, the Office of Family & Community Engagement, and the Office of School Support & Improvement.

LEAs choosing not to follow these procedures run the risk of claims being significantly delayed or denied. OSDE reserves the right to request additional documentation to verify any expenditure submitted for reimbursement.

### Technical Assistance

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- Each office provides program specific claims training annually.
- Each office provides additional technical assistance via phone and email throughout the grant cycle.
- Each office can provide onsite technical assistance upon request. Please contact the specific program office for more information.

### General Claims Information

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- Expenditures must be reasonable, necessary, and allocable.
  - Expenditures (except indirect cost/administrative costs and fund transfers) will be allowed to exceed the approved budgeted function-object category by 25%, provided the sum of all expenditures does not exceed the total budget. The 25% was approved by the State Board of Education on June 26, 2014.
- All expenditures are subject to the program specific requirements of the Federal funds.
- Itemized invoices are required.
- Claims and supporting documentation are only accepted through the Grants Management System (GMS) on Single Sign-On.
- Copies of purchase orders are not required unless used as a contract.
- Images of checks are strongly discouraged.
- Zero dollar claims are not required.
- Claims should account for all twelve months starting with July.
- Claims begin on the first day of the month and end on the last day of the month.
- Date range entered in GMS must match the date range on the uploaded Summary and Detailed Expenditure Reports.
- Claims must be signed by the local board of education approved authorized official who is legally authorized to bind the local education agency.
- At least one claim should be filed by November for each federal program.
  - LEAs that have not filed a claim by November will be contacted.

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### Claim Deadlines

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- There will be no budget revisions made to the **Fiscal Year** applications after **June 30<sup>th</sup>**.
  - Expenditures that are claimed, but are not reflected in the budget application after this date, must be removed from the claim and will not be reimbursed.
- **June 1<sup>st</sup>** is the last day for LEAs to file a payable claim with OSDE, to guarantee LEA receives payment by **June 30<sup>th</sup>**.
- **August 1<sup>st</sup>** is the last day for LEAs to file a payable claim with OSDE for the **Fiscal Year**.
  - The Oklahoma Administrative Code does not contemplate or allow for late claim submissions.
  - Payment of late claims submitted after **August 1<sup>st</sup>** is subject to the approval of the State Board of Education.
- Final **Fiscal Year** closeout procedures must be completed by **September 1<sup>st</sup>**.

#### Note:

- ✓ Deadlines that fall on a weekend or national holiday will be moved to the next business day.

### Carryover

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Subgrants of federal funds to LEAs are available for obligation for two state fiscal years (27 months). Allocations to LEAs for the first fiscal year (12 months) must be obligated as current year funds. Any balance of the first year funds unobligated by June 30<sup>th</sup> will remain available as first year carryover for a second fiscal year (12 months). Any balance of the first year carryover funds unobligated by June 30<sup>th</sup> will remain available as second year carryover until September 30<sup>th</sup> (3 months).

- Competitive Federal Subgrants, such as 21st Century, Striving Readers, and School Improvement Grant 1003(g), have program specific guidance that allows for alternative carryover timelines.
- Title I Part A also has program specific carryover limitations.
- It is recommended that LEAs check with the specific program for detailed carryover information.

### GMS Reimbursement Request

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- Information in the GMS system should match the information on the Summary Expenditure Report produced by the LEAs local cost accounting system.
- Indirect costs cannot exceed allowable maximum per claim and can only be claimed based on the direct costs for each reporting period.
- The LEA is required to attach Summary and Detail Expenditure Reports and supporting documentation.
  - The Office of Federal Programs requires expenditure reports to include site level expenditures.
- Claims should be reviewed by LEAs for accuracy and allowability before being submitted to OSDE.

### DUNS/SAMS

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- The SAM entity record expiration date must be current in order to receive reimbursement.
  - If expired, a copy of the new SAM entity record must be uploaded with next claim submitted for each federal program.
- It is recommended that LEAs renew the DUNS number as close to **July 1<sup>st</sup>** as possible, to ensure that it does not expire during the current fiscal year.

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### Coding

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- Function/Object Code must align with the expenditure description.
- LEAs should consult the most current Oklahoma Cost Accounting System (OCAS) manual for coding.
  - A current version of this manual can be found on the OSDE Financial Accounting website.
  - LEAs are encouraged to contact the program office with specific coding questions.

### Uploaded Supporting Documentation

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- Supporting documents must be in PDF format to upload in GMS.
- Scanned images must be clear and legible.
- Supporting documents should be uploaded in the same order as the expenditures appear in the claim.
- The Purchase Order Date (that appears on the Detailed Expenditure Report) must be before the services were rendered. [*Oklahoma Administrative Code (OAC) 210:25-5-10*]
- The Warrant Date (that appears on the Detailed Expenditure Report) must be on or after the purchase order date. [*OAC 210:25-5-10*]
- Do not name uploads with special characters (!@#%&\*<>?).
  - GMS does not recognize these characters.
  - The claim will be returned.
- Do not use a highlighter on documentation.
  - When scanned, the highlighter may make the document illegible and the claim may be returned.
- If the amount being claimed is less than the amount on the actual invoice/receipt or if the amount is being divided between projects, please indicate this on the invoice/receipt.
- LEAs should add the word “revised” or “corrected” when attaching a revised upload to a claim.

### Documentation Required

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#### *Expenditure Reports*

Summary page matches information entered in GMS:

- ✓ Signature by Local Board Approved Representative
- ✓ Date range
- ✓ Fiscal year
- ✓ Project Code
- ✓ Claim Amount

Detail page:

- ✓ Expenditures must match approved program activities
- ✓ Function codes 5400, 2330, & 5500 may not exceed the budgeted amount
- ✓ Expenditures are allowable according to OCAS Manual
- ✓ Function/Object codes match description on Summary and Detailed expenditure reports
- ✓ Payments made with LEA credit cards must have each vendor name listed (ex. Visa/Holiday Inn) [*School Laws of Oklahoma, Section 98, subsection E, (70-5-135) and Section 644, subsection B, (62-310.8). See also OAC 25-5-2*]
- ✓ Expenditures reported by site

*Object Code 100 – Personnel Services - Salaries*

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- All school district personnel must be listed on the School Personnel Records (SPR) and if applicable, verified on the GMS Personnel Page, to determine if they are allowed to be paid with federal funds.
  - The validation process will be performed after the accreditation report is certified.
  - Non-district applicants for the Title IV, Part B – 21<sup>st</sup> CCLC grant program will not enter information into SPR.
- Stipends and tutor pay must be for allowable services and allowable personnel who perform direct services to the specific federal program.
  - These payments must be listed in SPR by the end of each fiscal year.
  - Tutors should be coded to Object 139.
  - LEAs must include timesheets or other appropriate documentation for the reimbursement of tutor pay if not listed in SPR at the time of the claim.
- Stipends for professional development activities that required a paid registration, including but not limited to conferences, seminars, and workshops, must be accompanied by the registration invoice which includes the name of the professional development and participants names.
- Stipends for professional development activities that did not require registration will need to include an agenda and the names of participants.
- It is recommended that LEAs check with the specific program regarding allowable job codes.

Common Job Codes			
Job Code	Description	Supporting Documentation Required	
210	Teacher	No	
207	Remedial Specialist	No	
211	Teacher-Trainer	No (regular day)	Yes (extended day)
322	Family/Community Support Coordinator	No (regular day)	Yes (extended day)
352	Social Worker		Yes
413	Teacher Aide	No (regular day)	Yes (extended day)
414	Paraprofessional	No (regular day)	Yes (extended day)
415	Tutor	No (if in SPR)	Yes (if not in SPR)

### *Object Code 200 – Personnel Services - Benefits*

- No supporting documentation is required.

### *Object Code 300 – Contracted Services*

- All invoices for contract services rendered must be attached.
- A copy of each contract (or purchase order, if PO is used as contract) must be attached.

### *Object Code 400 – Purchased Property Services*

- All invoices for property services must be attached.

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### *Object Code 500 – Other Purchased Services*

- All invoices for purchase of services, other than travel, must be attached.
- All travel expenses such as hotel, airfare, per diem, real-time expenses related to professional development activities must be accompanied by the registration invoice/agenda with participant names which will list the name of the activity and all the participants' names.
  - If airfare/hotel/per diem/real-time expenses are paid in the same month as the registration fee, the registration invoice will suffice as documentation.
  - If the airfare/hotel/per diem/real-time expenses are paid on a different claim, the registration invoice/agenda with participant names must be submitted again with the new claim for the month these expenses are claimed.
- If necessary, airfare, one night hotel reservations deposit (if applicable), workshop registration can be paid in advance.
- “Real-time” expenses such as per diem/meals & incidentals, luggage fees, taxi, airport fees, etc. cannot be paid in advance.
- Transportation expenses such as taxis, Lyft/Uber, subway/trolley/bus fare related to professional development activities are allowable from the airport to the hotel/conference facility only.

**Note:**

- ✓ Alcohol, gum, candy, snacks, souvenirs, jewelry, and personal expenses are not allowable and will not be reimbursed.
- ✓ Transportation expenses to restaurants, shopping, and entertainment areas are not allowable and will not be reimbursed.

### *Object Code 600 – Supplies*

- All invoices and receipts for supplies must be attached.
- Itemized warranties that exceed one year are not allowable.
- Licenses and subscriptions must take place in the fiscal year funded to be allowable for reimbursement.
  - See General Fund definition in School Laws of Oklahoma, Section 22, subsection A (70-1-117).
  - It is recommended that LEAs work with their vendors to ensure that all annual licenses and subscriptions intended for reimbursement with federal funds are from July 1<sup>st</sup> to June 30<sup>th</sup>.
- Food does not meet program objectives of any federal programs, and therefore, it is not allowable to purchase food from any federal funds. However, for FY20, cookies and coffee refreshments, in reasonable and necessary quantities, are allowed to be claimed from Title I funds, for Title I Parent and Family Engagement educational meetings. An agenda and sign-in sheets must be submitted along with the itemized refreshment receipt for reimbursement. Based on the adult attendance sheets, there is a \$2.00 per adult limit that can be claimed from Title I funds.
  - It is recommended that LEAs check with the specific program as other federal programs, such as Striving Readers, 21<sup>st</sup> CCLC, and School Improvement do not allow the reimbursement of any food purchases.

**Note:**

- ✓ Gift cards/gift certificates expenditures are not allowable and will not be reimbursed.

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### *Object Code 700 – Property*

- All invoices for property must be attached.
- “Property” is defined as capitalized items with a value over \$5,000 per single item.
- Proper coding to object code 700 will depend on the way the invoice is issued.
  - [EXAMPLE] If there is a break-down per item, and each item is under \$5000 (such as 25 computers x \$500 each, total \$12,500), then object code 600 will be used, regardless of the total amount of the invoice. If the invoice says for example computers for \$12,500, then object code 700 will be used, as the invoice reflects a single item with a value greater than \$5000.
- Indirect Cost (IDC) is not calculated against property.

### *Object Code 800 – Other Objects*

- All applicable invoices or receipts must be attached.
- Registration for a professional development activity requires an invoice with the participants’ names listed.
- Tuition Reimbursement requires a copy of the college transcript, showing the name of the student, the name of course complete, and a passing grade.
  - It is recommended that LEAs check with the specific program as other federal programs, such as 21<sup>st</sup> Century do not allow tuition reimbursement.

## JOINT FEDERAL PROGRAMS CLAIMS PROCEDURES

### Contact Information and Links

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Office of Family and Community Engagement

Main Office Number: (405) 522-6225

Webpage: <http://sde.ok.gov/sde/21cclc>

Office of Federal Programs

Main Office Number: (405) 521-2846

Webpage: <http://sde.ok.gov/sde/federal-programs>

Office of Financial Accounting

Main Office Number: (405) 521-2517

Webpage: <https://sde.ok.gov/financial-accounting>

Office of School Support and Improvement

Main Office Number: (405) 522-0140

Webpage: <http://sde.ok.gov/sde/school-improvement>

Office of Special Education

Main Office Number: (405) 521-3351

Webpage: <http://sde.ok.gov/sde/special-education>

Federal Guidance: <http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

Education Law Book: <http://sde.ok.gov/sde/office-legal-services>

Every Student Succeeds Act (ESSA): <https://www.ed.gov/essa>