

JOINT FEDERAL PROGRAMS CLAIMS PROCEDURES

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

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 21st Century, and the Office of School Support.

District choosing not follow these procedures may run the risk of claims being significantly delayed or denied.

List of Applicable Programs		
Title I, Part A	Project 511	Office of Federal Programs
Title I, Part A – Neglected	Project 518	Office of Federal Programs
Title I, Part A – School Improvement	Project 515	Office of School Support
Title I, Part C – Migrant	Project 521	Office of Federal Programs
Title I, Part D Subpart 1 – Delinquent (Agency)	Project 531	Office of Federal Programs
Title I, Part D Subpart 2 – Delinquent (Local)	Project 532	Office of Federal Programs
Title II, Part A – Improving Teacher Quality	Project 541	Office of Federal Programs
Title II, Part A – School Support Videoconference	Project 543	Office of Federal Programs
Title II, Part B – Math and Science Partnership	Project 542, 544, 545	Office of Federal Programs
Title III, Part A – Limited English Proficient (LEP)	Project 572	Office of Federal Programs
Title III, Part A – Immigrant	Project 571	Office of Federal Programs
Title VI, Part B – REAP Flex Authority	Project 586	Office of Federal Programs
Title IV, Subpart 2 – Rural and Low Income Schools	Project 587	Office of Federal Programs
Title X – McKinney Vento Homeless Education Grant	Project 596	Office of Federal Programs
Schoolwide Consolidation of Federal Funds or Administrative Funds	Project 785, 786	Office of Federal Programs
School Improvement Grant (SIG) Project	503, 516, 519, 537	Office of School Support
Title IV, 21 st Century Community Learning Centers	Project 553, 554	Office of 21 st Century
IDEA Flow Through Funds	621, 623, 625, 626, 627	Office of Special Education
Preschool Ages 3-5	641, 642	Office of Special Education

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Technical Assistance

- Each office provides program specific claims training annually.
- Each office provides additional technical assistance via phone and email year round.
- Each office has staff available to provide technical assistance and other resources at EngageOK and the Joint Federal Programs Summit.
- Each office can provide onsite technical assistance upon request. Please contact the specific program office for more information.

General Claims Information

- Expenditures must be reasonable, necessary, and allocable.
- 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.
- Zero dollar claims are not required.
- Copies of purchase orders are not required unless it used as a contract.
- Images of checks are strongly discouraged
- Claims submitted begin on the first day of the month and end on the last day of the month.
- Claims must be signed by the local board of education approved authorized official who is legally authorized to bind the local education agency.
- Date range entered in GMS must match the date range on the uploaded Summary and Detailed Expenditure Reports.
 - Claims with non-matching date ranges will be returned.
- At least one claim should be filed by November.
 - Districts that have not filed a claim by November will be contacted.

Claim Deadlines

- There will be no revisions made to the **Fiscal Year** applications after **June 30th**. Expenditures that are not reflected in the application after this date will need to be removed from the claim and will not be reimbursed.
- Final **Fiscal Year** claims for reimbursement must be uploaded in the Grants Management System on or before **August 1st**.
- The Oklahoma Administrative Code does not contemplate or allow for late claim submissions. Payment of late claims submitted after **August 1st** is subject to the approval of the State Board of Education.
- Final **Fiscal Year** closeout procedures must be completed by **September 1st**.

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GMS Reimbursement Request

- Information in the GMS system should match the information on the Summary Expenditure Report produced by the District's 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 District is required to attach Summary and Detail Expenditure Reports and supporting documentation.
- Claims should be reviewed by LEAs for accuracy and allowability before being submitted to OSDE.

DUNS/SAMS

- 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 Districts renew the DUNS number as close to July 1st as possible, to ensure that it does not expire during the current fiscal year.

Coding

- Function/Object Code must align with the expenditure description.
- Districts should consult the most current OCAS manual for coding. A current version of this manual can be found on the OSDE Financial Accounting website.

Uploaded Supporting Documentation

- Supportive documents must be in PDF format.
- Scanned images must be clear and legible.
- Supportive 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.
- The Warrant Date (that appears on the Detailed Expenditure Report) must be on or after the purchase order date.
- Do not name uploads with special characters (!@#\$\$%^&*<>?).
 - GMS does not recognize these characters.
 - The claim will be returned.

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- 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.
- Districts should add the word “revised” or “corrected” when attaching a revised upload to their claim.

Documentation Required

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/object codes 5400, 2330, 2540 & 5500 may not exceed the budgeted amount
- ✓ Expenditures are allowable according to OCAS Manual
- ✓ Function/Object codes match description on Summary page and electronic expenditure report
- ✓ Payments made with district 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 Oklahoma Administrative Code (OAC) 25-5-2.

Object Code 100 – Personnel Services - Salaries

- All personnel must be listed on the School Personnel Records and 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.

Common Job Codes			
Job Code	Description	Supporting Documentation Required	
210	Teacher	No	
207	Remedial Specialist	No	
211	Teacher-Trainer	No	Yes (extended day)
322	Family/Community Support Coordinator	No	Yes (extended day)
352	Social Worker		Yes
413	Classroom Aide	No (regular day)	Yes (extended day)
414	Paraprofessional	No (regular day)	Yes (extended day)
415	Tutor		Yes (Program Specific)

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- Examples of supporting documentation required for compensation outside of the contracted days or hours would be timesheet, time & effort or any other documentation that would validate the expenditure to satisfy the OSDE requirements.
- Stipends for professional development activities must adhere to local board of education travel policy and require agendas and/or sign-in sheets, and must list the name of workshop/training.
- Please check with the program specific area for unallowable job codes.

Object Code 200 – Personnel Services - Benefits

- No supporting documentation is required

Object Code 300 – Contracted Services

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

Object Code 400 – Purchased Property Services

- All invoices for property services must be attached

Object Code 500 – Other Purchased Services

Required:

- All invoices for purchase of services must be attached
- Receipts for Travel Expenditures must be attached. (Luggage, parking, rental car, taxi, zero dollar hotel, etc.)
- An agenda, conference program, or a certificate of attendance are required supporting documentation for any non-OSDE provided professional development
- Zero dollar hotel invoices.
- Actual Cost: If the local board of education policy allows actual cost reimbursement, provide all receipts that were reimbursed.
- Per Diem: If the local board of education policy allows per diem, provide a copy of the District travel claim, which must include the name of the participant, name and date of the professional development, amount of per diem paid. Per Diem rate cannot exceed the federal per diem rate set by US General Services Administration.

Not Required:

- Conference badges, airline tickets, hotel keys, instructional materials, multi-page brochures.

Note:

- Alcohol, gum, candy, snacks, souvenirs, jewelry, or personal expenses will not be accepted.
- If necessary, airfare, hotel reservations, workshop registration can be paid in advance.
- “Real-time” expenses (such as per-diem, food, luggage fees, taxi, airport fees, etc.) cannot be paid in advance.

Object Code 600 – Supplies

- All invoices and receipts for supply items must be attached
- Instructional materials require invoices detailing items that were purchased (should only list vendor name and not an individual’s name for reimbursement)

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- Title I light snack purchases for parent-involvement activities require an agenda and a sign-in sheet for the activity.

Object Code 700 – Property

- Define property: 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. 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.
- All invoices considered under property must be attached
- IDC is not calculated against property.

Object Code 800 – Other Objects

- All invoices, including registrations and other miscellaneous charges, must be attached
- Registration for professional development must include the name of the participant and the name and date of the professional development
- Registration for professional developments should align with professional development that has been approved in the grant application (if not, an amendment should be made).
- Tuition Reimbursement requires a copy of the college transcript, showing the name of the student, the name of course complete, and a passing grade. Subject to the program specific approval based on the requirements of the Federal Funds. (Example: tuition reimbursement is unallowable through 21st Century Funds)
- Payments with district credit cards should include vendor name, as well as credit card name on purchase orders (i.e. Visa/Holiday Inn)

Links:

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

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

21st Century Community Learning Centers Website: <http://sde.ok.gov/sde/21ccclc>

Child Nutrition Website: <http://sde.ok.gov/sde/child-nutrition-programs>

Federal Programs Website: <http://sde.ok.gov/sde/federal-programs>

School Support Website: <http://sde.ok.gov/sde/school-improvement>

Special Education Website: <http://sde.ok.gov/sde/special-education>

Financial Accounting (OCAS Manual) Website: <https://sde.ok.gov/sde/financial-accounting>