Joint Federal Programs Claims Procedures

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Joint Federal Program Claims Procedures

- Purpose
- Technical Assistance
- General Claims Information
- Claims Deadlines
- GMS Reimbursement Request
- DUNS/SAMS
- Coding
- Supporting Documentation
- Links

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Joint Federal Program Claims Procedures

Purpose

- To provide Districts with comprehensive claims procedures to assist them in preparing claims for submission to Oklahoma State Department of Education (OSDE)
- These procedures are considered best practices and if followed, will reduce the likelihood of errors and increase the efficiency in which claims are paid
- Districts choosing not follow these procedures may run the risk of claims being significantly delayed or denied

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Joint Federal Program Claims Procedures

Purpose

- The procedures have been reviewed by the following:
  - Office of Federal Programs
  - Office of Special Education
  - Office of 21st Century Community Learning Centers
  - Office of School Support

List of Applicable Programs

Title IV, Part B - 21st 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	

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Technical Assistance

- OSDE federal program offices will provide
  - Program specific claims training annually
  - Additional technical assistance via phone or email throughout the grant cycle
  - Onsite technical assistance upon request

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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

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General Claims Information

- Copies of purchase orders are not required unless it 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.

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General Claims Information

- 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
- Claims must be signed by the local board of education approved authorized official who is legally authorized to bind the local education agency

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General Claims Information

- At least one claim should be filed by November
- *Districts that have not filed a claim by November will be contacted*

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Claims 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.
- **June 1st** is the last day for LEAs to file a payable claim with OSDE, to guarantee LEA received payment by **June 30th**
- Final **Fiscal Year** claims for reimbursement must be uploaded in the Grants Management System on or before **August 1st.**

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Claims Deadlines

- 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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Carryover

- Subgrants of federal funds to LEAs are available for obligation for two state fiscal years (27 months).
  - Competitive Federal Subgrants, such as 21st Century, Striving Readers, and School Improvement Grant have program specific guidance that allows for alternative carryover timelines.
  - Title I also has program specific carryover limitations.

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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 allow ability before being submitted to OSDE
- Office of Federal Programs requires expenditure reports to include site level expenditures.

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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

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Coding

- Function/Object Code must align with the expenditure description
- Districts should consult the most current OCAS manual for coding

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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

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Supporting Documentation

- 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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Supporting Documentation

- 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.

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Supporting Documentation

Expenditure Reports

- Summary page matches information entered in GMS:
  - Signature by Local Board Approved Representative
  - Date range
  - Fiscal year
  - Project Code
  - Claim Amount

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Supporting Documentation Required

- *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

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Supporting Documentation Required

- *Detail page*:
  - 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.*
  - *Expenditures must be reported by site*

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Supporting Documentation Required

- *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.
  - 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 School Personnel Records by the end of each fiscal year.
  - Stipends for allowable PD activities must be accompanied by the PD registration invoice which must reflect the name of the workshop and participants names. Stipends for non-conference PD will need an agenda attached with names of participants.
  - It is recommended that LEAs check with the specific program regarding allowable job codes

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Supporting Documentation Required

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)

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Supporting Documentation Required

- *Object Code 200 – Personnel Services – Benefits*
  - No supporting documentation is required
- *Object Code 300 – Contracted Services*
  - All invoices for contract services must be attached
  - A copy of each contract or purchase order, if PO is used as contract, must be attached.

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Supporting Documentation Required

- *Object Code 400 – Purchased Property Services*
  - All invoices for property services must be attached
- *Object Code 500 – Other Purchased Services*
  - 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.)

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Supporting Documentation Required

- *Object Code 500 – Other Purchased Services*
  - An agenda, conference program, or a certificate of attendance are required supporting documentation for any non-OSDE provided professional development
  - Zero dollar hotel invoices
  - Travel Actual Cost: If the local board of education policy allows actual cost reimbursement, provide all receipts that were reimbursed

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Supporting Documentation Required

Object Code 500 – Other Purchased Services

- Travel 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.

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Supporting Documentation Required

Object Code 500 – Other Purchased Services

- Conference badges, airline tickets, hotel keys, instructional materials, multi-page brochures are not required.

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Supporting Documentation Required

- *Object Code 500 – Other Purchased Services*
  - 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

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Supporting Documentation Required

- *Object Code 600 – Supplies*
  - All invoices and receipts for supply items must be attached
  - Itemized warranties that exceed one year are not allowable
  - Licenses and subscription must take place in the fiscal year funded to be allowable for reimbursement
  - 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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Supporting Documentation Required

- *Object Code 600 – Supplies*
  - 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, 21st CCLC, and School Improvement do not allow the reimbursement of any food purchases.

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- *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 $5,000 (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

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Supporting Documentation Required

- *Object Code 700 – Property*
  - All invoices considered under property must be attached
  - IDC is not calculated against property

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Supporting Documentation Required

- *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)

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Object Code 800 – Other Objects

- Non Taxable 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) *If tuition is taxable, it must be process through the district payroll system using object code 100 series*
- Payments with district credit cards should include vendor name, as well as credit card name on purchase orders (i.e. Visa/Holiday Inn)

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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/21cclc
- 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

Contact Information

Deputy Superintendent:	Monty Guthrie	405-522-3713
21st Century:	Sonia Johnson	405-522-6225
Child Nutrition:	Debbie Hamilton	405-521-3327
Federal Programs:	Gloria Bayouth	405-521-2846
School Support:	Brook Meiller	405-522-3263
Special Education:	Todd Loftin	405-522-3237
Financial Accounting:	Kathy Black	405-522-0275