Federal Funds - Passed Through State Dept of Education

Title	Project Code	Division
Title IV, Part B, 21st Century Community Learning Centers	553	21st Century Community Learning Centers
Title IV, 21st Century Community Learning Centers - Special Project	554	
21st Century CLC Grant	557	
Oklahoma Future Native Leaders Project	713	American Indian Ed
Title IV, Part A - Art Tech Funds	714	Curriculum & Instruction-Federal
ARP ESSER-Science of Reading	726	Early Literacy Policy Instruction
JAVITS Gifted and Talented	783	Curriculum & Instruction-Federal
Project GETFIT	787	Standards and Learning
Afghan Refugee School Impact Support to Schools	727	English Language Proficiency
Title I, Part A	511	Office of Title Services & Competitive Grants
Title I, Part A – Neglected	518	
Title I, Part C – Migrant	521	
Title I, Part D Subpart 1 – Delinquent (State Agency)	531	
Title I, Part D Subpart 2 – Delinquent (LEAs)	532	
Title II, Part A – Supporting Effective Instruction	541	
Title II, Part B, Math & Science Partnerships	542	
Title II, Math & Science Partnership	544	
Title II, Mini Mathematics and Science Partnerships	545	
Title II, Part D, Enhancing Education Through Technology, Formula	546	
Title IV, Part A – Student Support/Academic Enrichment	552	
Title III, Part A – Immigrant	571	
Title III, Part A – English Learners	572	
Title V, Part B – REAP Flex Authority	586	
Title V, Part B, Subpart 2 – Rural and Low Income Schools	587	
Title IXA– Homeless Children and Youths	596	
GEER I (Formula)	721	
ARP ESSER III -State Set-aside Safely re-opening schools	728	
Schoolwide Consolidation of Federal Funds	785	
Consolidated Adm Costs	786	
ARP ESSER III	795	
ARP ESSER III - Homeless	796	
ARP ESSER III - Homeless II	797	
ARP ESSER III - Homeless Set-aside	798	
Oklahoma Schools COVID-19 Prevention	723	Office of Innovation
OK CARES (School Emergency Management)	711	Office of School Safety and security
Title IV, Part A - Stronger Connections Grant	715	
DOJ-Stop School violence Threat Assessment	792	
Discretionary - Special Education Professional Dev.	613	Special Education Services
Discretionary - Special Education Professional Dev.	615	
Discretionary - Subject Area Certification Examination	616	

OKMTSS Implementation - Stipend	619	
IDEA Flow Through Funds	621	
Flow Through, P.L. 108-446, IDEA - Part B, Early Intervening Ser	623	
Flow Through, P.L. 108-446, IDEA - Part B, Private Schools	625	
Flow Through, P.L. 108-146, IDEA - Part B, High Cost Fund	626	
Flow Through, P.L. 108-146, IDEA - Part B, High Cost Tier II Funds	627	
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	641	
Preschool, Aged 3-5, P.L. 108-446 IDEA-Part B, Priv. Sch	642	
State Personnel Development Grants	651	
School Nurse Support Grant	724	
IDEA Part C (Early Intervention)		
Title I, Part A – School Improvement	515	
School Improvement Grant (SIG) Project	516	
Title I, Part D School Improvement Grants	537	
Title I, Part E, Oklahoma Striving Readers Comprehensive Literacy	538	School Support
School Counselor Corps Grant (ARP ESSER)	722	
Project Respect - Mental Health	780	
Project AWARE	782	

FY26 Joint Federal Claims Procedures

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).

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 Title Services and Competitive Grants, the Office of School Support, the Office of Family and Community Engagement, the Office of Child Nutrition, the Office of Student Support, the Office of Safety and Security, the Office of Special Education Services, the Office of American Indian Education, and the Office of Standards and Learning.

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

Technical Assistance

- 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

- 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. (Special Education High Needs Tier I require copies of checks)
- Zero-dollar claims are not required.
- Claims should account for all twelve months starting with July.
- Claims must 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 Detail 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 15th** for each federal program.
  - LEAs that have not filed a claim by **November 15th** will be contacted. **This does not apply to Special Education.**

Claim Deadlines

- There will be no budget revisions made to the Fiscal Year applications after June 30th .
- 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 1st is the last day for LEAs to file a payable claim with the OSDE to guarantee LEA receives payment by June 30th.
- August 1st is the last day for LEAs to file a payable claim with the 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 1st is subject to the approval of the State Board of Education.
- Final Fiscal Year closeout procedures must be completed by September 1st.

> Note: Deadlines that fall on a weekend or national holiday will be moved to the next business day.

Carryover

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 30th 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 30th will remain available as second year carryover until September 30th (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

- 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 Title Services & Competitive Grants requires expenditure reports to include site level expenditures.
- Claims should be reviewed by LEAs for accuracy and allowability before being submitted to OSDE.

UEI – Unique Entity Identifier (DUNS/SAMS)

- LEAs are required, in accordance with 2 CFR Part 25, to use their Unique Entity Identifier as the primary means of entity identification for Federal award government wide.
- If you have an inactive registration or need to update your registration, you must ensure that your renewal or updates occur on time and as required. If you have a registration, you already have a UEI. If your registration has expired, you can access instructions addressing how to renew your entity registration at: How to Renew or Update an Entity.
- No claims can be paid with an expired UEI.

Coding
- Function/Object Code must align with the expenditure description.
- LEAs should consult the most current Oklahoma Cost Accounting System (OCAS) manual for coding.
- LEAs are encouraged to contact the program office with specific coding questions.

Uploaded Supporting Documentation
- 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]
- Blanket Purchase Orders should be the same purpose and same vendor.
- 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 and 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
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 (Check with each program for specific requirements)

Object Code 100 — Personnel Services – Salaries

- 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.
    - o The validation process will be performed after the accreditation report is certified.
    - o Non-district applicants for the Title IV, Part B — 21st 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.
    - o Please follow program specific guidance the stipends/tutor pay.
    - o 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 Assistant	No (regular day)	Yes (extended day)
414	Para-Professional	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.

Object Code 500 — Other Purchased Services

When approving claims for reimbursement, the OSDE will consider the US General Service Administration (GSA) rate as the reasonable and necessary rate for reimbursement. Check the GSA rate for hotel and food: https://www.gsa.gov/travel/plan-book/per-diem-rates.

- Hotel
    - Hotel taxes may not be reimbursed with federal funds.
    - An itemized, $0 balance receipt should be retained on file with the travel claim at the LEA.
- Airfare
    - Fees for insurance and travel agent bookings are not allowable with federal funds.
- Ground Transportation
    - Transportation expenses such as taxis, Lyft/Uber, subway, trolly, bus fare or shuttles related to professional development activities are allowable from the airport to the hotel/conference facility only.
- Meals
    - If the conference provides a meal, that meal should be deducted from the per diem rate.
    - If the travel policy of the LEA is to reimburse for actual meal cost, the GSA rate for that meal will be considered the reasonable and necessary rate for reimburse.

- Additional Travel Guidelines
    - A unique purchase order must be established for each vendor being paid (e.g. John Smith, Susan Johnson, McDonalds, Southwest Airlines). A credit card is the form of payment, not the vendor.
    - If necessary, airfare, one night deposit for hotel reservations (if applicable), and conference registration may be paid in advance.

- o "Real-time" expenses, such as per diem/meals & incidentals, luggage fees, taxi, airport fees, etc. cannot be paid in advance.
- Documentation Required for Reimbursement of Travel
    - o When requesting reimbursement for travel expenses (airfare/hotel/per diem) in the same month as the registration fee, the individual registration invoice for the traveler will suffice as claim documentation. All other documentation must be retained by the LEA/organization for monitoring or audit and may be requested during the claim review process.
    - o If the airfare/hotel/per diem/real-time expenses are paid on different claims, the registration invoice/agenda with participant names must be submitted again with the new claim and again, all other documentation must be retained by the LEA/organization.
- Other Purchased Services
    - o For all purchases of services other than travel, an itemized invoice must be uploaded.
    - o 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 which will list the name of the activity and all the participants' names.
    - o 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.
    - o If the airfare/hotel/per diem/real-time expenses are paid on a different claim, the registration invoice/agenda with participants' names must be submitted again with the new claim for the month these expenses are claimed.
    - o If necessary, airfare, one night deposit for hotel reservations (if applicable), and workshop registration can be paid in advance.
    - o "Real-time" expenses, such as per diem/meals and incidentals, luggage fees, taxi, airport fees, etc. cannot be paid in advance.
    - o 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.
- 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 1st to June 30th.

- Food is not generally an allowable purchase from federal funds. For food to be allowable, it must meet the program objectives of the specific grant. It is recommended that LEAs check with the specific program office for allowability.

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

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 $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 $5,000.
- 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 st Century do not allow tuition reimbursement.

Contact Information and Links

Office of Family and Community Engagement
Main Office Number: (405) 522-6225
Webpage: https://oklahoma.gov/education/services/family-community-engagement/21st-century-community-learning-centers.html

Office of Title Services and Competitive Grants
Main Office Number: (405) 521-6850
Webpage: https://oklahoma.gov/education/services/title-services.html

Office of Financial Accounting
Main Office Number: (405) 522-0275
Webpage: https://oklahoma.gov/education/resources/school-finance/financial-accounting.html

Office of School Support and Improvement
Main Office Number: (405) 522-0140
Webpage: https://oklahoma.gov/education/services/school-support.html

Office of Special Education
Main Office Number: (405) 521-3351 Webpage: https://oklahoma.gov/education/services/special-education.html

Federal Guidance: http://wwm.ed.qov/policy/fund/quid/uniform-quidance/index.html
Education Law Book: https://oklahoma.gov/education/about/administration/office-of-legal-services/education-law-book.html
Every Student Succeeds Act (ESSA): https://www.ed.qov
US General Service Administration (GSA) https://www.gsa.gov/travel/plan-book/per-diem-rates?gclid=EAIaIQobChMIhoWfrvj3_wIV9SrUAR2T4wP8EAAYASAAEgINvPD_BwE