

Outcomes-Based Budgeting During the Pandemic

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Overview

- A Reminder About the OAE Waivers (and the requirements that are not waived)
- Answers to Your Burning Questions
- 5 Steps to Outcome-Based Budgeting During the Pandemic
- Revisions to Budget Amendment Process
- Questions?



A Reminder About the OAE Waivers

Per the March 21, 2020 Guidance, OAE is waiving the following requirements:

- Enrollment and MSG Targets
- Students must attend at least 6 instructional hours per week
- Staffing Requirements
 - Lead teachers must spend between 30% to 75% of their time teaching
 - Full time instructors must teach a minimum of 70% of their workweek
- Classes cannot be closed for more than 2 consecutive weeks without prior approval

A Reminder About Things You Still Have to Do*

- Record attendance hours in GALIS
- Maintain programmatic and financial documentation
- Protect student personally identifiable information (PII)
- Spend funds in an allowable, allocable, reasonable and necessary way
- Ensure activities remain within the scope of your adult education grant and that individuals participating are eligible to receive services

^{*}Please note: This list is not exhaustive of every federal or state requirement pertaining to AEFLA grant funds.



- I will have money leftover in my Professional Development (223) budget because of the travel restrictions. What should I do with it?
 - You can transfer funds out of your 223 budget into your 231 or 225 budgets.
 - 243 programs can request to "swap" 223 funds for additional
 243 funds as long as availability permits.



- What about cancellation costs, like my COABE airfare or registration?
 - You must first try to recover nonrefundable costs.
 - If you cannot recover funds, OMB COVID-19 guidance grants federal agencies flexibility to allow recipients to "incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award."
 - If you received an airline or other credit, please try to use that credit for adult education travel in the future.



- I won't spend all my money this year because of the pandemic. Can I use it next year?
 - OAE anticipates a significant reduction in state funds for both the remainder of FY20 and FY21.
 - At this time, OAE can only approve state budget amendments related to salary.
 - If you know you will have leftover state funds, please notify OAE immediately. Another program may need them to cover salary.
 - OAE will allow programs to rollover federal funds into FY21.
 - Therefore, please think wisely about how to utilize your federal funds for the remainder of FY20 as well as FY21.



What about rental costs for outside facilities?

- Check the rental contract for any contingencies
- 2 CFR § 200.446 states:
 - The costs of idle facilities are allowable if they are now idle
 because of changes in program requirements, efforts to achieve
 more economical operations, reorganization, termination, or
 other causes which could not have been reasonably foreseen.
 Under the exception stated in this subsection, costs of idle
 facilities are allowable for a reasonable period of time, ordinarily
 not to exceed one year, depending on the initiative taken to use,
 lease, or dispose of such facilities.



Can I repurpose staff to do other things?

- Be sure to check with your HR department regarding things like administrative leave, etc.
- Yes. As long as their duties and responsibilities fall within the scope of the adult education grant and are allocable, reasonable, and necessary to the grant.
 - ✓ Utilizing a paraprofessional to help students set up distance education accounts
 - ✓ Having an instructor develop professional development for the rest of the staff on providing distance education
 - X Having your data manager provide childcare for instructors so they can teach online classes without kids in the background
 - X Having your career services specialist provide career counseling to technical college students



- Can I enroll new students while the program is closed?
 - Hopefully! OAE is working on piloting approaches to distance enrollment with a few select programs. Once we determine the outcomes of the pilot, we will develop and share additional details with all programs.

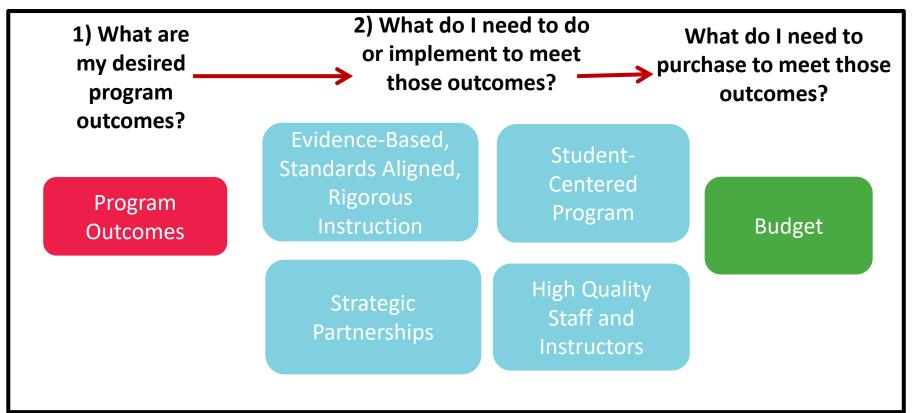


Outcomes-Based Budgeting

Your budget is a <u>tool</u> to support your programmatic goals and objectives, not a separate part of the grant.

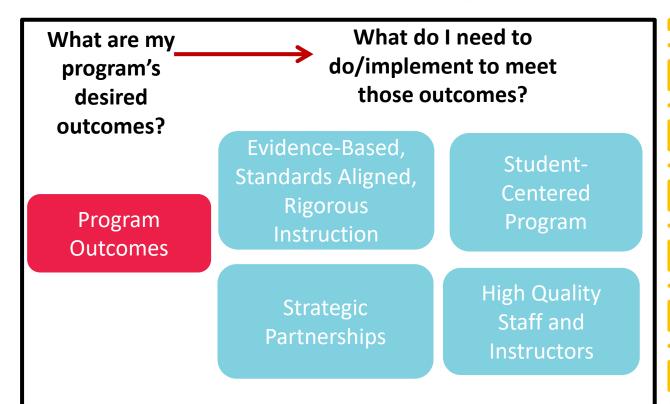


How it Should Look





What it Actually Looks Like . . .



How do I spend down all my money? What stuffcan I buy? Maybe some supplies?

Budget



- **Step 1:** Decide Key Programmatic Changes
- **Step 2:** Determine Anticipated Leftover Funds
- Step 3: Decide What You Need to Buy To Support Those Programmatic Changes (and what is absolutely essential!)
- Step 4: Submit a Budget or Project Amendment as Needed
- **Step 5:** Ready, Set, Implement & Evaluate!



Step 1: Decide Key Programmatic Changes

- What programmatic changes am I making or can I make during this time period to better support my students?
- Knowing that some of the accountability requirements are waived, are there things I would like to try but am normally too scared to?*
 - Virtual Tutoring?
 - Social Media Learning Challenge?
 - Distance Education Methods?
- Remember, activities need to stay within the scope of AEFLA and be for individuals eligible to receive AEFLA services.



Step 2: Determine Anticipated Leftover Funds

- What activities will not occur because of the pandemic or what things will I not buy? (ex: professional development funds, extra instructor, etc.)
- Based on those changes, how much money do I anticipate having left over?
- How much money do I want to rollover into FY21 knowing that there will be a reduction in my state funds?
- **<u>Reminder:</u>** State funds cannot rollover into FY21. In addition, at this time, OAE can only approve state budget amendments related to salary.



Step 3: Decide What You Need to Buy To Support Those Programmatic Changes

- What costs will support these programmatic changes?
- Are those costs absolutely essential right now? Is there another way to get them?
- Are these costs an allowable, allocable, reasonable and necessary use of AEFLA funds? How do I know?

*Remember, activities need to stay within the scope of AEFLA!



Step 4: Revise and Amend Your Budget

- Do these changes require a formal budget or project amendment (moving funds between budgets or moving more than \$1,000 between line items)?
- Is the budget amendment allowable (ex: not trying to move state funds into the federal budget)?
- Do these changes require a project amendment? (when in doubt, email me!)?
- If yes to the above questions, submit the budget or project amendment.



Step 5: Ready, Set, Implement and Evaluate!

- Implement: Once the budget amendment is approved, implement the changes.
- Evaluate: Without the NRS-approved assessment, how will you know if your distance education or other initiatives positively impacted students?
- What data or information would you need to feel confident continuing the initiative when all of the accountability requirements are reinstated?
 - Student or staff feedback or survey
 - Informal learning assessment
 - Observation



Revised Budget Amendment Process

Please note, OAE has revised the budget amendment process:

- Step 1: Work with your GPSC to ensure your budget or project amendment makes sense programmatically. Your GPSC must now sign the form before submitting it to OAEamend@tcsg.edu.
- Step 2: Submit to <u>OAEamend@tcsg.edu</u>
- Step 3: OAE's staff (fiscal and accountability) will review the form to ensure the costs are allocable, allowable, and reasonable.
- Step 4: Dr. Good will sign the form, and OAE will return the form to the program.



Tips for Getting Your Budget and Project Amendment Approved Quickly

- Think it through first! Work directly with your GPSC prior to submitting it to OAEamend@tcsg.edu.
- Make sure you include a detailed rationale. For example, list exactly what you will buy, rather than "supplies."
- If you have an overage in a certain line item or budget, explain why.
- Make sure you complete the amended budget tab correctly.
- Make sure it is signed.
- Send to <u>OAEamend@tcsg.edu</u>.
- Respond to clarifying questions or requests for additional information quickly.



Tips for Getting Your Budget and Project Amendment Approved Quickly

A Real Life Example!



Questions?

