

FISCAL YEAR 2021 BUDGET & PROJECT AMENDMENT INFORMATION

Updated July 2020

Please note, this document was updated in July 2020 for Fiscal Year 2021. For ease of reference, all changes and additions are in red font.

The Office of Adult Education (OAE) revised the budget & project amendment process in fiscal year 2020. This revision streamlines the process and ensures compliance with state and federal regulations by:

- Allowing for multiple budget amendments on one form,
- Allowing program administrators more flexibility in moving funds without needing to submit a budget amendment, and
- Ensuring changes in the scope of the project or changes in program leadership receive prior approval in accordance with [2 CFR § 200.308](#).

The revised process includes the following changes:

- A new **Budget & Project Amendment Form** and
- Revised guidelines for when you need to submit a budget or project amendment.

This document provides the following information:

- When to submit a budget or project amendment ([pages 1-2](#)),
- How to fill out the **Budget & Project Amendment Form** ([page 3](#)),
- How to submit an awesome budget and project amendment ([page 5](#)), and
- Frequently asked questions ([page 6](#)).

When to Submit a Budget or Project Amendment

What is the difference between a budget and project amendment?

A **budget amendment** is a request to move funds for expenditures that were not in your originally or most recently approved budget.

A **project amendment** is a significant change to your scope of work, such as a change in program administrator or project leadership or a major change to your Integrated Education and Training (IET) course or class schedule.

Can I submit a budget and project amendment at the same time?

Yes, the **Budget & Project Amendment Form** allows you to make budget and project amendments at the same time, as budget and project amendments often go hand in hand.

When am I required to submit a budget or project amendment?

Please see the chart below to determine when you need to submit a budget or project amendment.

Type of Amendment	Required	Not Required
Budget Amendment	<ul style="list-style-type: none"> You are requesting to move more than \$1,000 between line items within the same budget section/cost objective (231 Admin, 231 Program, 225 Admin, 225 Program, 243 Admin, 243 Program, State Admin, State Program) You are requesting to move money between <i>budget sections</i> (231 Admin, 231 Program, 225 Admin, 225 Program) or <i>into or out of payroll</i> even if you are moving less than \$1,000; You are requesting additional funds or requesting to rollover funds from one fiscal year to the next. 	<ul style="list-style-type: none"> You are moving \$1,000 or less within the same budget section (231, 225, 243) and are not moving funds into or out of payroll.* You are purchasing something slightly different than what was originally budgeted, but it will serve the original purpose, and the purchase does not require you to transfer funds to a different line item or budget section. (For example, you are buying Surface Pros instead of iPads). <p><i>*Please note, non-TCSG entities that move less than \$1,000, should send an email to lwhite@tcsge.edu so TCSG can update their records.</i></p> <p><i>*In addition, any program moving less than \$1,000 must update their budget in Workiva to reflect the change.</i></p>
Project Amendment	<p>Per 2 CFR § 200.308, you must make a project amendment (even if there are no associated budget amendments) when:</p> <ul style="list-style-type: none"> You are making a significant change to the scope of your project (ex: implementing a new IET), There is a change in program leadership or key personnel (ex: program administrator, lead instructor, etc.), The program administrator decreases the amount of time he or she spends on the project by more than 25%. 	<ul style="list-style-type: none"> You are making a minor change to your scope of work that will not impact your budget or your grant objectives (ex: adding an extra tutoring session, changing your ABE class from Mondays to Tuesdays, etc.)

The chart above makes it look like I can move funds between budget sections. Can you clarify which budget sections I can transfer funds between?

Budget transfers are allowable if you are moving funds between 231 (adult education) and 225 (corrections). Budget transfers are not allowable if you are moving funds into or out of your state or 243 (Integrated English Language & Civics Education) budgets.

What do you mean when you say moving funds into or out of payroll?

Adult education budgets are divided into multiple line items. However, on the TSCG accounting side, budgets are grouped into two classes: **884 (Payroll)** and **885 (Operating)**. Because of these differences, TCSG needs to be notified via budget amendment any time a program wants to move funds between the 884 and 885 categories. The chart below shows which adult education line items fall into the 884 (Personnel) and 885 (Operating) classes.

Accounting Class	Adult Education Line Items
Class 884 – Personnel	Full Time Payroll Part Time Payroll
Class 885 - Operating	Equipment Supplies Training Operating Facilities Travel & Professional Development Contractual

How to Fill out the Budget & Project Amendment Form

To complete the **Budget & Project Amendment Form**, please follow the steps below.

1. Download the **Budget & Project Amendment Form** from OAE's website. It is located under the Budget Forms dropdown. Please note the form contains instructions on the first tab of the document, as well as pop up instructions throughout the form.
2. Complete the **Amendment Rationale Tab** by:
 - o Filling in all applicable sections of the **About Your Budget or Project Amendment** box, and
 - o Describing the rationale for your budget or project amendment. In your answer please include the details of what you are purchasing (if applicable) and how your budget or project amendment will support your program's objectives.
3. If you are requesting a budget amendment, please complete the **Revised Budget Tab** by:
 - o Entering your current budget for all budget sections in which you have funding in the **Current Budget Columns**. Please enter your budget for *all budget sections*, not just the sections you are amending. Entering your whole budget will help give both you and OAE a clearer view of how you are using your adult education funds. Please note, if you have previously submitted budget amendments and those amendments have been approved, your current budget should reflect your most recently-approved budget.
 - o Entering the amounts you are adding or deducting from your current budget in the **Amended Budget Columns**. Please note, you only need to include the

amounts you are adding or reducing for the budget sections and line items you are amending.

- Checking to ensure the total amounts in the spreadsheet are accurate. Please note, the spreadsheet is set to automatically calculate the totals for each column. However, please be sure to verify that the amounts listed and the totals are correct.

Please note, your new budget will automatically populate on the **New Budget For Your Records tab**.

4. Obtain the appropriate signatures on the *Signatures Tab*. Please note, the Program Administrator and your Vice President of Administration, Business Office Director, or other designee must sign the **Budget & Project Amendment Form**. **In addition, your Grant Program Support Coordinator must sign the form prior to you submitting it to OAEamend@tcsg.edu**. There are three options for signing the form:
 - **Option 1: Electronically sign the Excel Spreadsheet.** Individuals can sign the excel spreadsheet by left clicking on the appropriate signature box, selecting sign, and typing their name. Please note that you will need to save the spreadsheet prior to signing it.
 - **Option 2: Print, Hand Sign & Scan the Signature Page Tab:** Print the form, sign it by hand, and scan the signed signature page back to OAE with your completed amendment form. Please note, on [OAE's website](#), there is a version of the signature page that allows you to type in your name, and then print and sign the form, to ensure it is clear who the signatory is.
 - **Option 3: Electronically sign the PDF version of the signatures page available on [OAE's website](#).**
5. Submit your completed and signed **Budget & Project Amendment Form** to OAEamend@tcsg.edu. OAE staff (both the adult education Fiscal Operations Analyst and the Director of Accountability) will review and sign your form. If they have questions, they will send the form back to you with requests for additional detail. Once the Fiscal Operations Manager and the Director of Accountability approve and sign the form, the Assistant Commissioner of Adult Education will sign the form, and OAE will send it back to you for your records.
6. **Use the New Budget for Your Records Tab of the Budget Amendment to update your budgeted columns in the main table of your program's Workiva tracking spreadsheet (screenshot below). In addition, please ensure your organization's finance staff update their books with the amended budget numbers.**

	231: General Adult Education								
	Program (2621)			Admin (2641A)			Program (2661A)		
	Budgeted	Expended	Balance	Budgeted	Expended	Balance	Budgeted	Expended	
Payroll	\$	—	\$	—	\$	—	\$	—	—
Payroll	\$	—	\$	—	\$	—	\$	—	—
Equipment	\$	—	\$	—	\$	—	\$	—	—
Supplies	\$	—	\$	—	\$	—	\$	—	—
Training	\$	—	\$	—	\$	—	\$	—	—
Operating	\$	—	\$	—	\$	—	\$	—	—
Facilities	\$	—	\$	—	\$	—	\$	—	—
Development	\$	—	\$	—	\$	—	\$	—	—
Contractual	\$	—	\$	—	\$	—	\$	—	—
Totals	\$	—	\$	—	\$	—	\$	—	—

How to Submit an Awesome Budget or Project Amendment

No one wants their budget or project amendment to get rejected or returned for revisions. Submit an awesome budget amendment by using this handy checklist *prior* to submitting your budget or project a mendment.

Is My Budget Amendment Ready to Submit? Checklist

- ☐ The change to my project or budget requires a formal amendment and is not something I can do without OAE approval (*see the chart on page 2 if you are not sure*).
- ☐ My amendment rationale *clearly and thoroughly* explains the need for my amendment and how it will support my program's objectives.
- ☐ I am NOT requesting to move funds into or out of my state or IELCE 243 budget sections.
- ☐ If I am submitting a budget revision, I fully entered the required information, including:
 - My currently-approved budget for all budget sections, not just the ones I am amending, and
 - The amended budget amounts for the line items and budget sections I am amending.
- ☐ I double-checked the total amounts listed in my budget revision (and then I checked them *one more time* just to make absolutely sure they are correct)!
- ☐ If I am planning to purchase something new, that purchase is an [allowable](#), [allocable](#) and [reasonable](#) use of federal and state funds.
- ☐ **I obtained the appropriate signatures, including my GPSCs signature.**

Frequently Asked Questions

I thought this process was supposed to be more efficient. Why do I have to enter my entire budget for each section, even if I am only amending one section?

Entering your whole budget will give both you and OAE a clearer and more complete understanding of how you are using your adult education funds. By providing a clearer picture, OAE can better assess if your budget amendment is allowable, allocable and reasonable and ensure you efficiently use federal and state funds to serve adult learners. In addition, having your entire budget on one form allows both program and OAE staff to easily pull up your most recent budget.

I can't sign the excel form electronically. What do I do?

If you cannot sign the excel form electronically, please print the form, sign it by hand, and email the signed signature page back to OAE with your completed budget amendment.

Alternatively, you can use the [PDF version of the signature page](#).

This process still feels pretty restrictive. Why can't I just move money around however I need to in order to best serve my students and teachers?

As you know, your adult education funds come from multiple sources, including state funds and federal funds provided under Title II of the Workforce Innovation & Opportunity Act (WIOA). Each funding source has its own parameters for how those funds must be used. For example, section 225 funds must be used to support individuals in correctional institutions, while section 243 funds must be used to support adults who are English language learners. Similarly, in many cases, WIOA specifies the percentage of grant funds that can be used for certain sections. For example, no more than 20% of grant funds may be used to support individuals in correctional institutions served under section 225.

Because of these complexities, OAE, as a pass through entity for federal funds, must ensure that all funds are used for their specified purposes and within the allowable percentage thresholds set in WIOA. The budget and project amendment process enables OAE to ensure compliance with these requirements.

You didn't answer my question in the Frequently Asked Question section. Who can I contact for additional questions?

If you have additional questions, please contact:

Rebecca Ellis

Director of Accountability

Technical College System of Georgia, Office of Adult Education

rellis@tcsg.edu

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