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**Office of Adult Education
FY21 Monthly & Quarterly
Financial Procedures**
July 2020

Agenda

- Requesting Reimbursement
- Workiva Financial Tracking & Demo *(new this year!)*
- Monthly Adult Ed/Budget Office Meetings
- Quarterly Desktop Monitoring *(new this year!)*
- Updates to Budget Amendment Process
- Questions

The Why Behind the Policies & Procedures

- TCSG is a pass through entity of federal Adult Education & Family Literacy Act (AEFLA) Funds.

- Per 2 CFR § 200.331(d) and 2 CFR § 200.303, pass through entities must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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Requesting Reimbursement

- Adult education grant funds are provided on a reimbursement basis, meaning that you must liquidate the funds prior to requesting reimbursement.

- Reimbursement requests are due on the 15th of the month for the prior month's expenses (example: July reimbursement request due August 15th)

- TCSG entities submit a cash draw request.

- Non-TCSG entities submit a funds requisition request to LaShelle White at lwhite@tcsg.edu.

Reminder: Please be sure to submit your reimbursement requests on time!

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Workiva Monthly Tracking
(new this year!)

- **Purpose:** more efficient, accurate, and up to date tracking of adult education grant funds
  - Tracks current budget
  - Tracks monthly and overall expenditures
  - Tracks balances
  - Tracks set asides (ex: administrative cost percentage)
  - Tracks other expenditures needed for the Federal Financial Report (training costs, infrastructure costs, etc.)

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Workiva Monthly Tracking

Your Responsibilities

❑ Enter current budgeted amount

❑ Update current budget after any approved budget amendment!

❑ Enter monthly expenditures you are requesting reimbursement for

❑ Enter any inventory purchased with federal or state matching grant funds

❑ Due by the 15th of each month for the prior month's expenditures

PLEASE ONLY ENTER FY21 EXPENDITURES

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Workiva Monthly Tracking

[Workiva Demo](#)

Workiva Monthly Tracking

A REMINDER

PLEASE ONLY ENTER FY21 EXPENDITURES

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Workiva Monthly Tracking

- Also available – **Line Item Trackers!**

- Not mandatory, but programs can use as additional backup if preferred.

- Remember, you must have documentation for expense!

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Monthly Adult Ed/Budget Office Meetings

- **Adult education staff should meet with their budget office monthly to reconcile records**.

- During the meeting, double check that:

  - Each item was charged to the correct budget category and cost objective in the right amount.

  - Records for overall budget, expenditures, and balances for each category and line item match.

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Quarterly Desktop Monitoring

- Each quarter, OAE will randomly select a few programs for desktop monitoring

- Programs will receive an email notifying them that they have been selected (will include budget(s) and month(s) included in the monitoring)

- Upload supporting documentation (ex: Time & Effort, invoices, travel reports, etc.) into <u>Workiva</u>.

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Quarterly Desktop Monitoring

- The program has provided sufficient backup documentation for each listed expense;
- Each listed expense is allowable, allocable, reasonable, and necessary per the Uniform Guidance, AEFLA, and the terms and conditions of the grant award;
- Each expense is correctly charged to the right line item and cost objective;
- The program has not exceeded the 5% administrative cost limit as required in WIOA Section 233, or, if they have exceeded the 5% administrative cost limit, they have an approved waiver from OAE.
- The expenses reported in the monthly financial tracker match OAE's records, including the monthly expenses, budgeted amounts, expended amounts, and balances.
- The program's time and effort certifications comply with OAE's time and effort policy and the Uniform Grant Guidance.

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Quarterly Desktop Monitoring

- Following the desktop monitoring, OAE will inform the program if there are any issues that need to be resolved, as well as the action steps required to resolve those issues, such as further monitoring, additional documentation, a corrective action plan, or paying back unallowable expenditures.

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Budget & Project Amendment Refresher

- 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 that requires prior approval per [2 CFR § 200.308](#).

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Updates to Budget Amendment Process

- New form to accommodate changes to line items, etc.
- If you move $1,000 or less within the same budget, please be sure to email LaShelle and update your budget in Workiva.
- Once your budget amendment is approved, you must update your budget in Workvia.
- You can still move $1,000 between line items within the same budget **as long as you are not moving funds into or out of payroll.**

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TCSG VPA/Adult Ed Crosswalk

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

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A Reminder

- All forms are located on OAE's Website → Policies, Guidance & Laws Section → Budget Forms

- https://tcsg.edu/adult-education/adult-education-policies-guidance-and-laws/

Questions?

Contact Information

Rebecca Ellis
Director of Accountability
TCSG Office of Adult Education
rellis@tcsg.edu
404.576.9797

LaShelle White
Fiscal Operations Manager
TCSG Budget Office
lwhite@tcsg.edu
404.679.1609

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