



TECHNICAL COLLEGE SYSTEM OF GEORGIA
OFFICE OF ADULT EDUCATION
MONTHLY & QUARTERLY FINANCIAL PROCEDURES
July 1, 2020

ABOUT THE PROCEDURES

The Technical College System of Georgia's (TCSG) Office of Adult Education (OAE), as a pass-through entity of federal funds, provides federal Adult Education and Family Literacy Act (AEFLA) and state matching funds to adult education providers. 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. This document summarizes OAE's monthly reimbursement, financial tracking, and desktop monthly monitoring procedures.

MONTHLY FINANCIAL CHECKLIST

Each month, adult education providers must complete the following steps:

- Reimbursement Request:** Submit their reimbursement request to OAE either via a cash draw (TCSG entities) or by submitting a funds requisition request (non-TCSG entities).
- Financial Tracking:** Enter their monthly expenditures into Workiva.
- Budget Office/Adult Education Meeting:** Meet with their organization's budget office to reconcile records and ensure items are charged to the correct budget categories.
- Desktop Quarterly Monitoring (if selected):** If selected for a desktop quarterly monitoring, attach back up documentation in Workiva.

PROCESS FOR REQUESTING REIMBURSEMENT

OAE provides AEFLA and state matching grant funds on a monthly reimbursement basis, meaning that subrecipients must expend the funds prior to requesting reimbursement. **The reimbursement request (either the cash draw for TCSG entities or a funds requisition request for non-TCSG entities) is due on the 15th of the month for the prior month's expenses.** For example, by August 15th, programs would submit the reimbursement request for July expense. Each month, subrecipients must follow the below procedures for requesting reimbursement:

For Technical Colleges

Technical Colleges must request reimbursement by submitting a cash draw.

For School Districts, Nonprofits, and Other Organizations

Non-TCSG entities will request reimbursement by submitting a funds requisition request to LaShelle White at lwhite@tcsge.edu.

MONTHLY FINANCIAL TRACKING PROCEDURES

By the last day of each month, programs must report their monthly expenditures for the previous month by line item and budget category in Workiva. (For example, by August 31st, programs would report their expenses for July). Each adult education program should have submitted a list of staff members who need Workiva access, as well as the type of access needed (view or edit). You will get an email from Workiva with a username and temporary password, as well as a link to access Workiva. If you are unable to access the Workiva system, please contact Rebecca Ellis at rellis@tcsge.edu or LaShelle White at lwhite@tcsge.edu.

To report monthly expenditures, please follow the steps below:

- 1) Log into Workiva. Please note, you may need to click the Files Icon on the left taskbar to access the tracking spreadsheets.
- 2) Select the either the **FY21 Budget Tracker_231_225_State** or the **FY21 Budget Tracker_243 IELCE Spreadsheet**. If you receive both 243 and 231/225/state funds, you will need to enter expenditures on both spreadsheets.
- 3) Select your organization's **Program Budget Detail Sheet (PBD)**.
- 4) At the beginning of the fiscal year, enter your budgeted amounts in the highlighted columns labeled "*Budgeted*" for each budget category and line item. **Please note enter the budgeted amount for FY21 only. Do not include FY20 rollover funds in the Workiva tracking spreadsheet.** *Please note, you will also need to adjust the budgeted amounts after any approved budget amendment or if you move under \$1,000 and it does not require a budget amendment.*
- 5) Scroll down to the table labeled with the month you are submitting expenditures for:
 - a. Enter the **monthly expenditures you are requesting reimbursement** for for each budget category and line item. **Please only include FY21 expenditures.**
 - b. Enter any funds spent on one-stop infrastructure costs. **Please only include FY21 expenditures.**
 - c. Enter any federal or state funds spent on Integrated Education and Training (IET). **Please only include FY21 expenditures.** *For IET costs, please include training-associated IET costs such as training provider costs, required equipment, certification tests, etc. The Adult Education instructional component of an IET is not a training cost.*

- 6) Select your program's **Inventory Sheet**. Enter any inventory purchased that month, including a description of the item, its serial number or unique ID, the acquisition date, funding source, unit price, location, condition, and, if applicable, disposition or sale price ([2 CFR § 200.313](#)). Please note the inventory list should include equipment over \$5,000 dollars as well "pilferable" supplies such as laptops.

Additional Tracking Tools

OAE has also created an excel versions of these spreadsheets which allow programs to track their monthly expenditures by line item, if desired. Please note, it is not required that programs use the line item trackers. They are just an additional tool to help adult education programs track their budgets. For the 225/231/State Line Item Tracker, please click [here](#). For the 243 IELCE Line Item Tracker, [please click here](#). Both forms are available under the Budget Forms dropdown.

BUDGET OFFICE/ADULT EDUCATION MEETING

Adult education staff should meeting with their budget office monthly to reconcile records. During the meeting, programs should ensure that each item was charged to the correct budget category and cost objective in the right amount. Adult education and budget office staff should also make sure that their overall budget, the amount expended, and the balances for each category and line item match. Having monthly meetings helps ensure programs catch any errors as they occur and that they can amend their budget, if needed, in a timely manner.

DESKTOP QUARTERLY MONITORING PROCEDURES

Each quarter, OAE will randomly select a few programs for desktop monitoring. Please note, the desktop monitoring process does not replace the annual fiscal audit process, but rather serves as an additional internal control to ensure adult education federal and state funds are being used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award. The monthly monitoring procedures are as follows:

1. OAE will notify the program administrator via email that they have been selected for monthly monitoring. The email notification will contain information regarding the specific month(s) OAE will be monitoring, as well as which grant program(s) (IELCE and/or 231/225/state).
2. Upon notification, the program will upload supporting documentation for any expenditures into the Workiva system. The chart below details the required documentation. For instructions on how to upload documentation into Workiva, please see Appendix A of the document.

Line Items	Acceptable Documentation
Full Time and Part Time Payroll	payroll ledgers or pay stubs, time and effort certification forms
Equipment, Supplies, Training, Operating	purchase orders, receipts, or invoices, contracts or payment records from training providers or vendors
Facilities	rental agreements, utility bills, and payment records
Travel & Professional Development	employee travel or mileage reports, hotel receipts, airfare receipts, conference or meeting agenda
Contractual	Contracts, invoices, and payment records

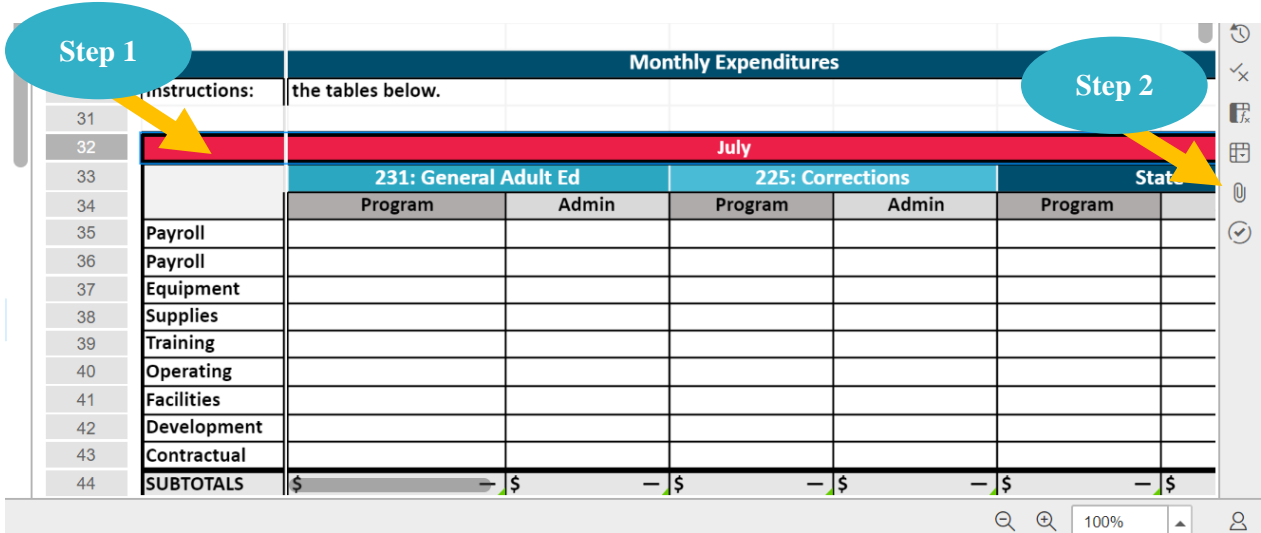
3. OAE will review the program’s records for the following items:
 - The program has provided sufficient backup documentation for each listed expense;
 - Each listed expense is allowable, allocable, reasonable, and necessary per the Uniform Guidance, AEFLA, and the terms and conditions of the grant award;
 - 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.

Please note, during this process OAE may request additional clarification or backup documentation.

4. 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, or paying back unallowable expenditures.

APPENDIX A: HOW TO ATTACH BACKUP DOCUMENTATION IN WORKIVA

- 1) In Workiva, select the cell containing the name of the month you are submitting documentation for.
- 2) Click the paperclip icon on the right of the screen.



- 3) Click the blue upload button to upload your back up documentation. Please clearly label back up documentation. For example: “*June Backup Document_Ruffner Technical College.*”

