



WORKFORCE IMPLEMENTATION GUIDANCE (WIG) LETTER

DATE: April 1, 2021
NO: WIG GA-20-005
TO: LOCAL WORKFORCE SYSTEM STAKEHOLDERS
FROM: Kristin Laarhoven, OWD Executive Director
SUBJECT: Annual LWDA Budget Submission & Approval Resources

- 1. Purpose.** To provide tools and resources for the completion of the required annual LWDA budget packet.
- 2. References.**
 - [TCSG OWD Policy Manual, Section 2.2.3 \(IV\)\(C\)](#)
 - [2 CFR 200.302](#)
 - [2 CFR 200.308](#)
- 3. Definitions.**
 - CLEO – Chief Local Elected Official
 - LWDB – Local Workforce Development Board
 - LWDA – Local Workforce Development Area
 - TCSG – Technical College System of Georgia
 - OWD – Office of Workforce Development
- 4. Background.** Per federal regulations, the TCSG Office of Workforce Development, the pass-through entity for WIOA Title I funding for the State of Georgia, must provide comprehensive oversight of said funding, to include local budget, cash management, reporting, and record retention functions and supporting documentation. In order for the State to better meet its fiduciary duty, the local budget submission process was restructured in 2020 to include input across OWD departments (e.g. Programs and Compliance teams).
- 5. Budget Submission & Approval Process.** Each LWDA must create and submit a budget and budget narrative for approval annually using an assigned budget template. The budget spreadsheet will include projected amounts for operations/overhead expenses, as well as programs and participant expenses. The budget narrative will provide a detailed response to prompts regarding the projected budget, expenditures, and financial processes. Focal points may include local spending goals, new or changing spending priorities, processes to address and/or correct prior year issues or gaps in



funding, or strategies to meet required spending thresholds. The budget template and narrative serve as minimum requirements. LWDA's may submit any desired additional information.

In order to certify that these items have been approved, LWDA's must receive LWDB and CLEO approval for the submission of the completed budget template and narrative. As such, LWDA's must submit a copy of the local board meeting minutes in which the items were approved and a signature page containing the CLEO's signature.

Budget amendments are required when a local area has a substantial change in spending or financial processes/priorities. Substantial changes include, but are not limited to, anticipated transfer of funds, planned large purchase requests, and/or subrecipient changes.

6. **Action Requested.** LWDA's must submit the requisite components of the local budget packet (to include a budget spreadsheet and budget narrative) annually. OWD will specify the due date each year.

7. **Inquiries.** Inquiries regarding this guidance should be directed to the LWDA's financial technical assistance representative or the Grants Director.

8. **Attachment.**
Attachment I: Budget Narrative
Attachment II: Budget Instructions
Attachment III: Budget Narrative Modification
Attachment IV: Budget Spreadsheet Template

9. **Expiration.** Continuing.

10. **Authorization.**