

SECONDARY BUDGET AMENDMENT INSTRUCTIONS

CTE Local Application

There are five types of amendments. The most commonly used amendments are budget and programmatic. A Budget amendment is required when funds are reallocated to a different category/program, and/or object. A Programmatic amendment is required when a CTE program activity is changed on the strategy worksheets. Often times, a budget amendment makes it necessary to also do a programmatic amendment.

The following are instructions on how to complete and submit a request for budget and programmatic amendments. **Requests for changes to existing grants must be approved by MSDE before any of the proposed changes can be implemented.**

FOR BUDGET AMENDMENTS

Complete the MSDE Grant Change Request Form. C-1-25-B

1. Include the information requested at the top of the Grant Change Request form page, such as grant name and number. This information is found on the NOGA (Notice of Grant Award).
2. Section A: Check the appropriate box(es).
3. Section B: Refer to the Grant Budget C-1-25, which was submitted with the CTE Local Application, to complete the CAT/PRGM, Program Name and Object Columns on the Grant Change Request Form C-1-25-B.
4. Complete the Purpose of Change column or attach a narrative with the information in numbers 5, 6, and 7 below. *New or revised Action Plans are not required.* If a narrative is provided, a clear description of the changed activity must be attached to the Grant Change Request Form.
5. A. Description: List the reallocation, from and to, by category and the amount of funds that will be increased and decreased. Include the name of the Strategy Worksheet (A, B1 – B5), the CTE program name and the activity, i.e. 1st 2nd 3rd, etc. of the approved Strategy Worksheet that is changing. Example: Reallocate \$600 from Contracted Services to Other Charges. Strategy Worksheet A, Administrative Services Program, 1st Activity.
6. B. Reason: State the reason that funds are being reallocated, such as “Equipment costs were less than anticipated” or “There were cost savings in workshops, conferences and technical training.”
7. C. Expected Results: The Results statement refers to the use of funds rather than student results. For example, “Increase equipment by \$5,500 to purchase additional set boards for the Auto Tech program” can be listed as a result of decreasing \$5,500 from supplies and materials. List the Strategy Worksheet (A, B1 – B5), the CTE program name and the location of the activity on the Strategy Worksheet i.e., 1st 2nd 3rd, etc.
8. Signatures: *The Superintendent or Head of Grantee Agency, and Finance Officer must sign the Grant Change Request form in **blue** ink.* The original signature must be submitted to MSDE before the request can be processed. Remember that requests for changes to existing grants must be approved by MSDE before any of the proposed changes can be implemented.

Complete the Request for Budget Amendment C-1-25-A Form

1. Insert the Original Approved Budget amounts in the first column.
2. The Adjustments column must agree with the increases and decreases listed on the Grant Change Request Form, C-1-25-B. The Adjustment +/- column should total zero at the bottom.
3. *The Grant Program Manager and Finance Officer must sign the Request for Budget Amendment form in **blue** ink.*

Complete the Grant Budget C-1-25 Form

1. Each local school system must submit an amended budget for Title I. An amended wraparound budget does not need to be submitted for the Perkins Plan amendments, but an amended wraparound budget is required for the Reserve Fund Grants.
2. The amended budgets, once approved by MSDE, now become the official budgets for the grant and are the ones the auditors will use to determine if funds were spent as approved.
3. *The Superintendent and Finance Officer must sign the grant budget forms in **blue** ink.*

Submit a Revised Financial Compliance Worksheet if the Equipment Expenditures Changed

1. A change in equipment purchases (an increase or a decrease) necessitates a change in the indirect cost calculation on the Financial Compliance worksheet. The change in indirect cost necessitates a change on the budget sheet(s).
2. Note: If a budget amendment requires a programmatic change as well, this can be done on the same form. See the information below for instructions for a programmatic change.

FOR PROGRAMMATIC CHANGES TO THE CTE PLAN FOR PROGRAM IMPROVEMENT

Complete the MSDE Grant Change Request Form. C-1-25-B

1. Include the information requested at the top of the page, such as grant name and number.
2. Section A: Check the appropriate box(es).
3. Section B: Refer to the Grant Budget C-1-25, which was submitted with the CTE Local Plan for Improvement to complete the CAT/PRGM, Program Name and Object Columns on the Grant Change Request Form C-1-25-B.
4. Complete the Purpose of Change Column *or* Attach a Summary with the information below. *Strategy Worksheets are not* required. However, a clear description of the changed activity must be attached on the Summary or on the Grant Change Request Form.
5. A. Description: List the activity that will be changed or deleted and List the Strategy Worksheet (A, B1 – B5), the CTE program name and the location of the activity on the Strategy Worksheet i.e., 1st 2nd 3rd, etc. If a new activity replaces it, describe the activity.
6. B. Reason: State the reason that the activity will be changed or deleted. State how the new activity will benefit students.
7. C. Expected Results: Include the outcome statement for the revised or new activity.
8. Signatures: *The Superintendent or Head of Grantee Agency, and Finance Officer must sign the Grant Change Request form in **blue** ink.* The original signature must be submitted to MSDE before the request can be processed. Remember that requests for changes to existing grants must be approved by MSDE before any of the proposed changes can be implemented.

THINGS TO REMEMBER

1. A budget may be amended at any time during the grant period as the need arises, but no later than 45 days prior to the end of the grant period.
2. Prior written approval from MSDE must be obtained for any budgetary realignment of \$1,000 or 15% of total object, program or category expenditure, whichever is greater. (This is number 8 on the Assurances page).
3. If it becomes necessary to request additional budget amendments, a new Grant Change Request Form signed by the Superintendent or Head of Grantee Agency and Finance Officer along with

Budget Amendment Forms signed by the Superintendent or Head of Grantee Agency and Finance Officer must be submitted for each request. The previously amended budgets, which are the official budgets, contain the figures to be used for the column marked "Approved Budget." A written explanation and justification will need to be provided for the new budget amendment request on the Grant Change Request Form.

SUBMISSION REQUIREMENTS

Budget amendments should be uploaded to DocuShare in the appropriate folder. **All signatures must be in blue ink.** After uploading budget amendments to DocuShare, please notify Nina Roa at nina.roa@maryland.gov.

Nina Roa
Director of Finance and Legislation for Career Programs
Maryland State Department of Education
Division of Career and College Readiness
200 W. Baltimore Street
Baltimore, Maryland 21201

Secondary Sample Budget Amendment Summary for C-1-25-B

Section B. Purpose of Change Examples

Strategy Worksheet 1

- A. Description: Reallocate \$600 from Contracted Services to Other Charges. Strategy Worksheet A, Administrative Services Program, 1st Activity.
- B. Reason: Funds were originally intended to provide support for Microsoft Office training, but consultant fees were less than anticipated.
- C. Expected Results: Add a new activity to Strategy Worksheet B-3, Criminal Justice Program: Travel and lodging will be paid for three CTE teachers to attend professional development at Potomac College for the Criminal Justice program. \$600.

Strategy Worksheet 2

- A. Description: Reallocate \$4,000 from Equipment to Materials and Supplies and add a new activity to Strategy Worksheet A, Cisco Program, 4th Activity.
- B. Reason: Funds are available because the digital press for Graphic Communications-PrintED was purchased for \$4,000 less than the amount originally budgeted (\$20,000) in Strategy Worksheet A, PrintED program, 1st Activity.
- C. Expected Results: Increase Materials and Supplies by \$4,000 to purchase a high resolution LCD panel and camera for the computer lab used for the Cisco program to improve students' ability to install and configure small components.

Strategy Worksheet 3

- A. Reallocate \$4,000 from Contracted Services to Salaries in Strategy Worksheet A, Business, Management and Finance Program, Finance and Accounting, 3rd Activity.
- B. Outside contractors were to be hired to develop E-learning for the Finance and Accounting Program. Instead, teachers will complete this project as additional work.
- C. An increase of \$4,000 in Salaries to develop E-learning options, Strategy Worksheet A, Business, Management and Finance Program, Finance and Accounting, 3rd Activity