




ADULT CAREER AND CONTINUING EDUCATION SERVICES  
ADULT EDUCATION PROGRAMS AND POLICY (AEPP)  
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<http://www.acces.nysed.gov/aepp>

March 24, 2025

**TO:** NYSED funded WIOA programs

**FROM:** Fiormelissa Johnson - Director, Adult Education Program & Policy (AEPP) 

**SUBJECT:** Budget Amendment & Renewal of Fiscal Documents

**FY 2024-25 Budget Amendment & Renewal of Fiscal Documents (FY2025-FY2026)**

This memo is intended to provide project reporting information and fiscal procedures regarding amendments and budget renewal of fiscal documents for WIOA. These procedures have been established to ensure consistency in submission and review of these documents, as well as timely payment. **Budget Amendments-** Are Due no later than **Thursday, April 10, 2025**, as an attachment to the appropriate funding mailbox: [WIOA@nysed.gov](mailto:WIOA@nysed.gov) with a cc to your NYSED Regional Associate. Please be sure you send either a Word or Excel document; do not send PDFs.

**AMENDMENTS**

***Amendments to your budget should only be requested with a compelling justification; the budget change must articulate that it is needed to meet project deliverables, and a negative impact would result if the change were not approved. Note that budget amendments cannot increase the total annual contract amount.*** Submitting a new Program Component Worksheet (PCW) with a decrease in the number of students served, is not permitted. Changes to the PCW may be made when necessary to closely align with actual programming, with AEPP approval. In order to process a budget amendment, please complete the FS-10A form found at <http://www.oms.nysed.gov/cafe/forms/>, and submit FS-10A, revised budget narrative (providing explicit details and justification for changes) and M/WBE documents via email no later than **Thursday, April 10, 2025** to your NYSED Regional Associate via the respective funding email box. FS-10A should only be submitted for budget increase subtotals (professional salaries, purchase services, travel etc.) changes for increases greater than 10% or \$1,000, whichever is greater. Due to the high number of projects received, late submissions will not be accepted. Amendment requests for WIOA should be sent to [WIOA@nysed.gov](mailto:WIOA@nysed.gov).

Once the electronic documentation is received and reviewed for accuracy, you will receive an initial program approval from your NYSED Regional Associate; at which time you will be asked to mail **1 signed original and 2 copies** of FS-10A to NYSED. Signature should be from the individual who signed the original FS-10 or comparable staff member. Proposed expenditures requested in the budget amendment should not be encumbered until you receive written approval from NYSED.

In addition to the FS-10A, budget amendments will require an M/WBE goal sheet, if you plan to choose a new vendor, you will also need to submit a new Notice of Intent, and a utilization plan demonstrating that your project is still in compliance. For any questions about these documents, please contact Kathleen Carey or Gabriel Quintana at: [ADULTEDMWBE@NYSED.GOV](mailto:ADULTEDMWBE@NYSED.GOV)

## **END OF YEAR FISCAL REPORTS REQUIRED FOR WIOA**

### **Final Expenditure Report – (FS-10-F)**

Final expenditure report, FS-10-F Long Form, is required at the end of each project year. The FS-10-F form is located at <http://www.oms.nysed.gov/cafe/forms/>. The due date for **FS-10-F is July 31, 2025**, mailed to the grants office and must be **mailed** to NYSED with original signature to:

New York State Education Department  
Grants Finance, Room 510W EB  
Albany, NY 12234

*Please note no roll-over of funds from one project year to the next is permitted.*

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### **M/WBE Compliance Report - Due no later than Friday, August 1, 2025**

Each project is required to submit an M/WBE Compliance Report, summarizing the full project year. This form is used for the tracking of M/WBE expenditures throughout the year, to ensure that projects are meeting their M/WBE participation goals. The completed M/WBE forms should be submitted to the M/WBE Mailbox [MWBEgrants@nysed.gov](mailto:MWBEgrants@nysed.gov), no later than **Friday, August 1, 2025**. Please feel free to contact the M/WBE office at, [MWBEgrants@nysed.gov](mailto:MWBEgrants@nysed.gov), with any questions.

*Final payments will not be made until the M/WBE Compliance Report is received by the M/WBE office.*

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### **Budget Renewal Fiscal Documentation**

In an effort to process FY 2025/2026 budgets all documents are due by **Monday, May 5, 2025**, for FY26 (July 1, 2025 – June, 2026). ALL WIOA funded programs must complete and submit updated fiscal and M/WBE documents to NYSED via email no later than **Monday, May 5, 2025**. WIOA projects should be sent to [WIOA@nysed.gov](mailto:WIOA@nysed.gov).

The items requested for **EACH** WIOA funded project are as follows:

- ☐ Fiscal year **2025-2026 FS10**
  - These forms can be found at: <http://www.oms.nysed.gov/cafe/forms/>
  - Please use either the Excel or Word version of this document, no PDFs are acceptable
- ☐ Fiscal year **2025-2026 Budget Narrative**

*All Budget Narratives must include the names and email address, phone number, position, and FTE, for all current staff funded on each project, including: Data Manager, Program Manager, Superintendent, Case Manager, and the Executive/Leadership overseeing the contract*
- ☐ Fiscal year **2025-2026 M/WBE Package** (Attached)

## Administrative Cost Negotiations

As per guidance from OCTAE, *administrative costs are not to exceed 5% of the grant but may be negotiated higher than 5% with the NYSED/AEPP if the 5% is too restrictive, removes the higher default percentage, and is consistent with section 233(b) of WIOA.* In order to request and negotiate an increase of 5% for administrative costs, submit a one-page justification and attestation for the necessity of the increase, signed and dated by the overseer of the contract (Superintendent or Executive Leadership) with the fiscal renewal documentation. For more information relating to Administrative Costs and Indirect Costs, please review the [Admin vs Program Cost Guide](#) created by the Employment and Training Administration United States Department of Labor.

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## Transportation, Child Care and Dependent Care Costs

Programs interested in pursuing these options will need to include the anticipated cost in their FY25 budget proposals. ***Their total approved budget will not be impacted by this additional cost allocation, the original budget total will remain the same.*** The accompanying application must be completed and submitted to AEPP for approval no later than **Monday, May 5, 2025 (with the budget renewal)**, to be considered for the transportation or child/dependent care options to be included in any funded program's FY25 budget. Once the Transportation and Child/dependent care application has been approved by AEPP, the program may then proceed with including this budget item under line item "*Purchased Services*" on their FY25 proposed budget and budget narrative. The maximum permitted for these services is 6% of the total annual budget amount allocated to each funded program. Transportation should be noted on the Travel Expenses: Code 46 section and the Child and Dependent Care costs should be noted under Purchased Services: Code 49.

Qualifying **individuals** and **dependent** language referrers to:

- *The taxpayer's **dependent** who has not attained age 13;*
  - *The taxpayer's **dependent**, who is physically or mentally incapable of self-care and who has the same principal place of abode as the taxpayer for more than one-half of the taxable year; or*
  - *The taxpayer's **spouse** who is physically or mentally incapable of self-care and who has the same principal place of abode as the taxpayer for more than one-half of the taxable year*
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## Full-Time Equivalent (FTE) Guidance

The following chart below is intended to suggest the amount of FTE that is necessary for program management, data management, and case management, all predicated on the size of the AEPP award for each funding source. Also shared is an indication of required staffing for those funded to provide Literacy Zones in their community. To that end, we have implemented a new requirement, the FTE Worksheet, that will accompany any ALE, WIOA, EPE, or WEP budget in preparation for Fiscal Year 2026.

WIOA or ALE Funding	FTE Program Management	Data Management	Case Management
\$50,000 or less	at least .20	at least .20	at least .20
\$50,001 to \$100,000	at least .25	at least .25	at least .25
\$100,001 to \$150,000	at least .30	at least .30	at least .30
\$150,001 to \$200,000	at least .40	at least .40	at least .40
\$201,001 to \$290,000	at least .50	at least .50	at least .50
\$290,001 to \$400,000	at least .60	at least .60	at least .60
\$400,001 to \$600,000	at least .75	at least .75	at least .75
\$600,001 to \$1,000,000	at least 1.0	at least 1.0	at least 1.0
\$1,000,001 and \$2,000,000	at least 1.5	at least 1.5	at least 1.5
\$2,000,001 and up	at least 2.0	at least 2.0	at least 2.0

### **Literacy Zone Staffing Requirements**

Number of Students/Participants	*Literacy Zone Coordinator or Literacy Zone Case Manager 1.0 FTE for every 100
100	1.0 FTE

A Literacy Zone Coordinator or Literacy Zone Case Manager is required for every in average attendance of 100 participants. If the Literacy Zone (LZ) has both a LZ case manager and a LZ coordinator, they could each service 100 participants each in average attendance.

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### **Required Documents Checklist**

1. MWBE Package
2. FS10
3. Budget Narrative
4. FTE Worksheet
5. Hybrid & Remote Instruction Application (EPE) (WIOA & ALE) (If Applicable)
6. Student Transportation and/or Child/Dependent Care Application (If Applicable)
7. IET/IELCE Application (If Applicable)

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The programs attest, with signature, to the accuracy of all documents submitted. All incomplete submissions will be returned to the program, which will delay the fiscal process. Complete submissions will receive an initial program approval from your NYSED Regional Associate. Programs must also **mail** final copies to NYSED. Should you have questions, please contact your NYSED Regional Associate or send an email to the Adult Education Mailbox [ADULTED@nysed.gov](mailto:ADULTED@nysed.gov) Please share this information with your fiscal staff and any additional staff as appropriate.

<b>Region</b>	<b>Regional Associate Manager</b>
Capital North	Lisa Pearson
Central Southern Tier	Guillermina Martino
Finger Lakes	Miranda Prime
Hudson Valley	Kimberly Malcolm
Long Island	Kimberly Malcolm – Marcello Bianco
New York City	Diane Schrader
New York City	Guillermina Martino – Marcello Bianco
West	Deborah Parrow

cc: AEPP Regional Staff  
Upstate and Downstate STAC  
RAEN Directors