

Policy

- ◆ Who is responsible for developing the entity budget and who is involved?
- ◆ Who approves the budget (Council/Board of Directors) and when?
- ◆ Under what circumstances would the budget be modified?
- ◆ What level of responsibility do program managers have for making line item changes to their budgets? Who approves the modifications?
- ◆ Is it possible to move budget dollars from one program to another? If so, who approves?

Procedure

- ◆ What are the steps for developing and modifying the budget?
- ◆ What specific requirements need to be addressed, i.e. monthly budgeting, including cash flow projections?
- ◆ What is the process for program managers to adjust their budgets?
- ◆ What is the process for moving budgeted amounts between programs?



Contact the OVC TFMC Virtual Support Center. Ask questions and/or request individualized grant financial management training and technical assistance by calling the OVC Tribal Financial Management Center (TFMC) Virtual Support Center [703-462-6900](tel:703-462-6900) or emailing TFMC@OVCTFMC.org.