

# Budget Modifications/Reforecasting: *Knowing Your Numbers*

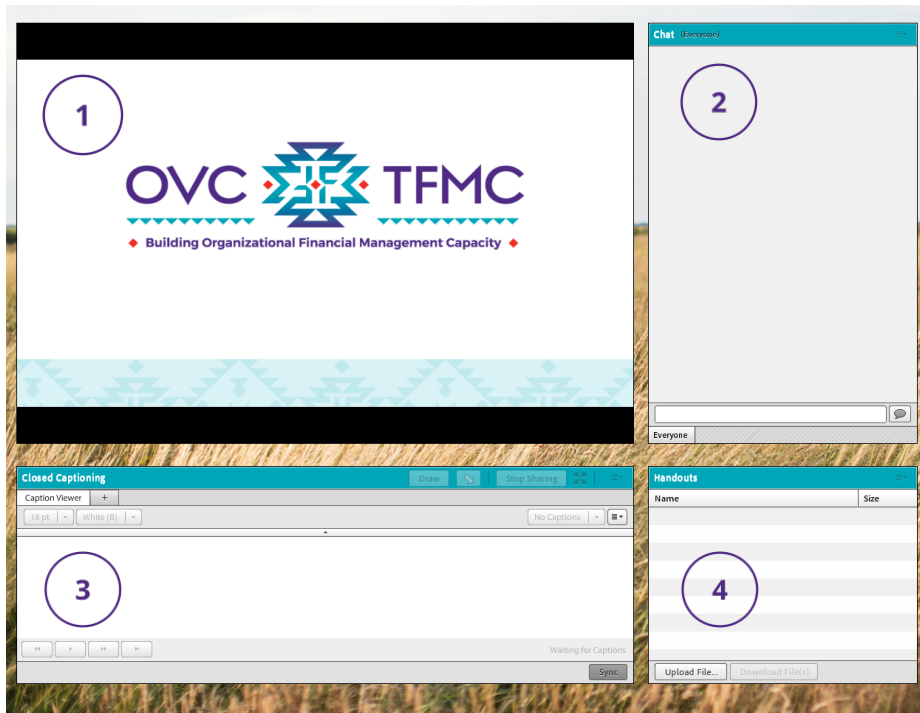
Webinar 6

Presenters:

Tamara Fulwyler, MPH, Financial Management Specialist  
Paula Wojtkowski, Financial Specialist



# Using Adobe Connect



1. Presentation
2. Chat/Q&A
3. Closed Captioning
4. Handouts



## Webinar Producer



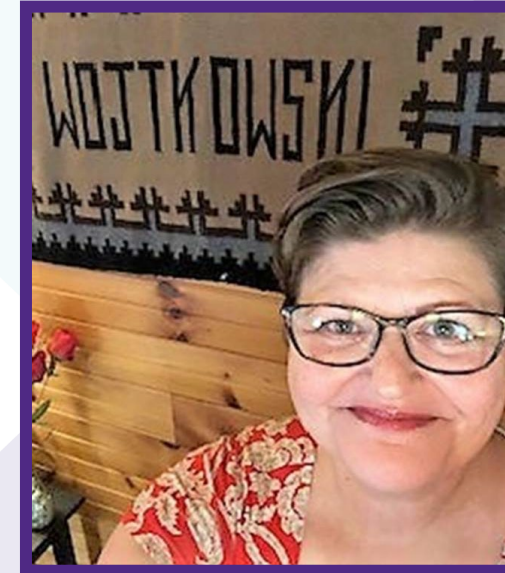
**Kat Negron**  
Webinar Producer  
Centreville, VA



## Webinar Presenters



**Tamara Fulwyler, MPH (Chickasaw)**  
Financial Management  
Subject Matter Expert  
Puyallup, WA



**Paula Wojtkowski, MBA**  
(Eastern Band of Cherokee Indians)  
Financial Specialist  
Cherokee, NC



# Learning Objectives

Upon completion of this webinar, you will be able to:

- ◆ Recall learning objectives from Webinar 4: Budgets
- ◆ Identify ways to monitor a budget and address variance
- ◆ Recognize when and why to reforecast your budget
- ◆ Describe the purpose of a budget modification GAN



# OVC Tribal Financial Management Center



◆ Building Organizational Financial Management Capacity ◆



# Training and Technical Assistance (TTA) Approach

- ◆ Individualized virtual and onsite TTA sessions
- ◆ Virtual Support Center consults
- ◆ Webinars
- ◆ Peer-sharing web forums
- ◆ Regional workshops
- ◆ Learning Circles
- ◆ Financial Management Needs assessments



# OVC TFMC Virtual Support Center (VSC)

- ◆ Provide OVC tribal grantees with financial grant management support and information
- ◆ OVC tribal grantees may submit questions and/or requests for technical assistance to the VSC



## Contact Us

Email: [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org)

Phone: [703.462.6900](tel:703.462.6900)

Website: [OVCTFMC.org](http://OVCTFMC.org)





# Hand Raise Question #1

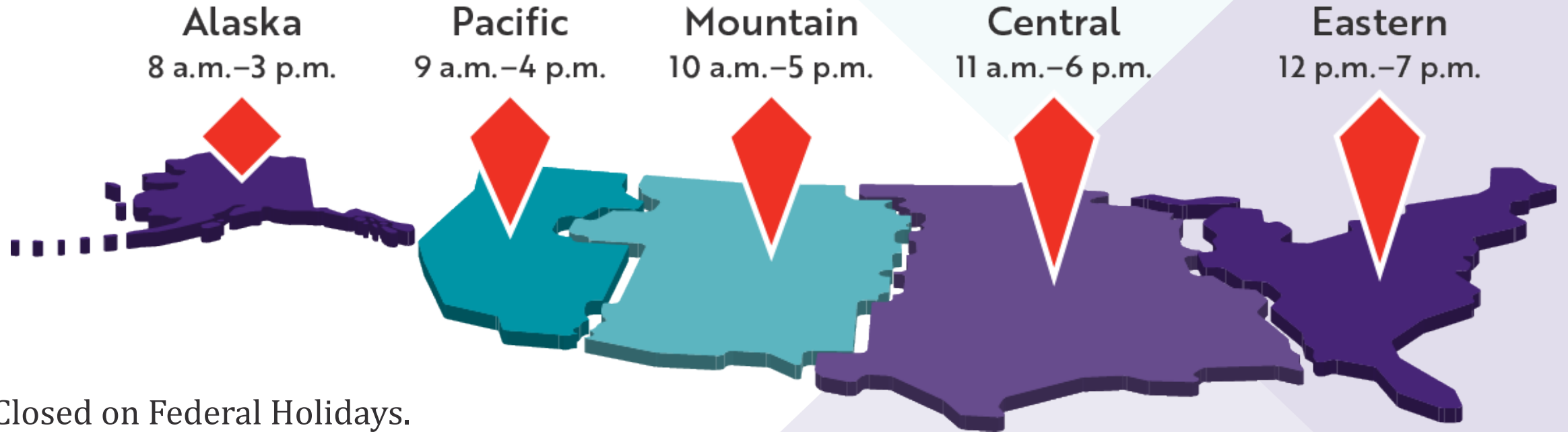
Raise your hand if you have used the OVC TFMC Virtual Support Center





# OVC TFMC Virtual Support Center (VSC)

Hours of Operation: Monday – Friday



Closed on Federal Holidays.

**Email:** [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org) | **Phone:** [703.462.6900](tel:703.462.6900) | **Website:** [OVCTFMC.org](http://OVCTFMC.org)



# Our Promise: Cultural Humility

We commit to learning about each tribal community and to interact with respect for their diverse cultures, practices, and traditions.





# Grant Management Team

**Tribal Grantees**

**OVC Grant Managers**

**OVC TFMC TTA Providers**

**OVC Programmatic  
TTA Providers**





## Hand Raise Question #2

Did you participate in OVC  
Webinar #4: *Budgets* webinar?





# Recap of Webinar 4 Objectives

- ◆ Identify three resources to help create budgets
- ◆ Describe the difference between project and tribal entity budgets
- ◆ List five good budget development practices
- ◆ Identify the major components of a budget policy
- ◆ List the six steps of the budget development process
- ◆ Identify the resources for submitting a budget Grant Adjustment Notice (GAN)



## Chat Box Question #1 –

How often are your budget policies reviewed/updated?

Please type your answers in the chat box.





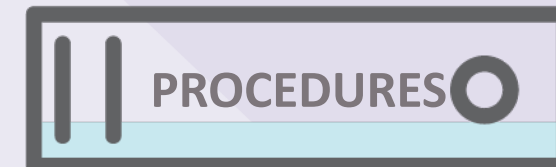
# Webinar 4 Recap: Budget Policies and Procedures

## ◆ Policies

- ◆ Designed to influence and determine all major decisions and actions, plus
- ◆ Activities which take place within the boundaries set by them

## ◆ Procedures

- ◆ Specific methods employed to express policies in action in day-to-day operations of the organization







# Webinar 4 Recap: Six Step Budget Development Process





## Hand Raise Question #3

Have you already completed a GAN for a federal project?





# Webinar 4 Recap: Submitting a Budget GAN

Modify Budget GAN

US DEPARTMENT OF JUSTICE  
OFFICE OF JUSTICE PROGRAMS  
**GRANT ADJUSTMENT NOTICE**

Grantee Information

2000 - 2005

2008-WA-RU  
2007-WA-RH  
2004-WA-RH  
2009-WA-RH  
CK-K014

00.00

Budget

D. Equipment	\$ 0	\$ 1000	\$ 1000
E. Supplies	\$ 5476	\$ 13500	\$ 18976
F. Construction	\$ 0	\$ 600	\$ 600
G. Contractual	\$ 3658890	\$ 1300	\$ 3660190
H. Other	\$ 5640	\$ 600	\$ 6240

**Click here to visit**  
**OVCTFMC.org to access the**  
**Grant Management System**  
**Guide Sheet.**

OVC TFM

Building Organizational Financial Management Capacity

Grant Management System Guide Sheet

Financial Policies and Procedures

What is the Grant Management System?  
The Grant Management System, often referred to as GMS, is an online system used by the Office of Justice Programs (OJP). The GMS system allows grantees to:

- Search for funding opportunities
- Apply for funding opportunities
- Accept OJP awards
- Manage grants
- Complete required post award activities, such as financial and progress reporting

How do I use GMS?  
OJP offers an online training to help grantees understand the GMS system. The online training can be accessed through the [Online GMS Training Portal](#).

The online training is broken into six categories. Each category and the topics covered are listed below.

- External Overview**
  - How to use GMS
  - Accepting awards
  - Searching for funding opportunities
- Consolidating User Accounts**
  - Consolidating accounts in GMS and [Grants.gov](#) into one username for grantees who have multiple grant awards
- Grant Adjustment Notices**
  - Budget modification requests
  - Make changes to grantee name, authorized signing official, point of contacts, mailing address, project period and project scope
  - Request and save program office approvals
  - Request and save sole source approvals
- Progress Reports**
  - Creating progress reports
  - Making changes to progress reports
  - Grant Management System Closeouts
  - Creating a close-out package, to include all required close-out reports due 90 days after the end of the grant
  - Make changes to current close-out packages

Announcements  
Webinar: – Procurement (Purchasing Pacific)  
Reporting Deadlines: R...  
Financial Report (FFR)  
Latest News and L...

Technical Assistance  
Financial specialists are available to...  
and general questions through the...  
respond within two hours during hours of operation.

RESPECT • RESPONSE • RESULTS

Updated March 13, 2020



# Poll Question #1

Have you downloaded any of the 35 TFMC Financial Policies and Procedures Guide Sheets from OVCTFMC.org?

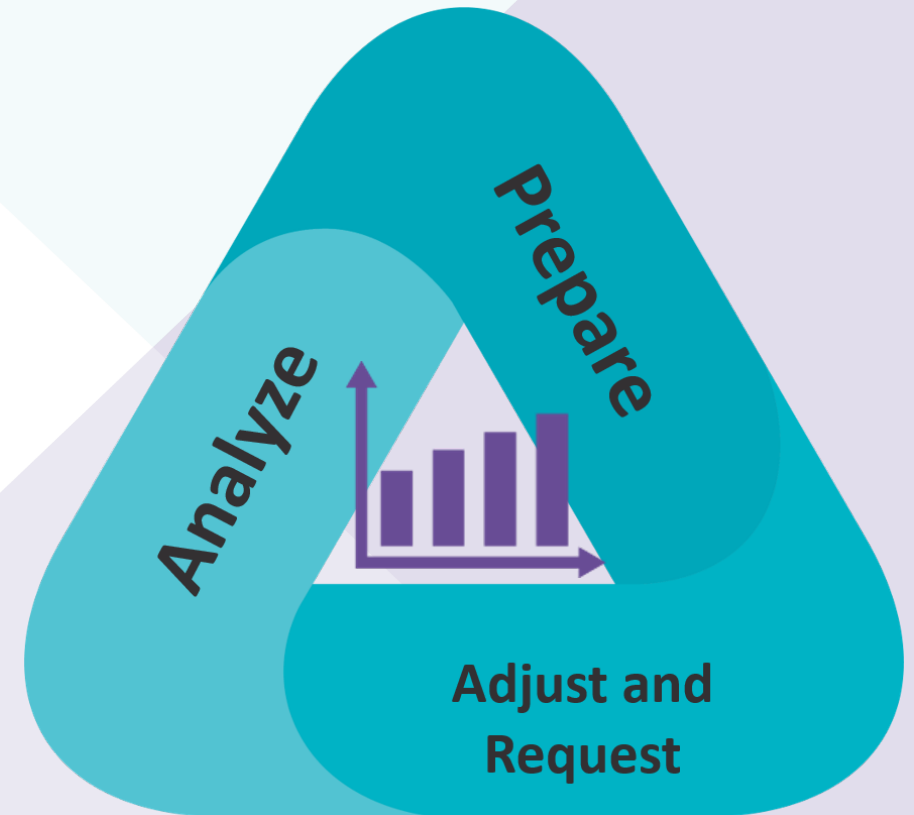
- ◆ Yes, I have.
- ◆ No, I have not.





# Monitor Budget and Address Variance

- ◆ Monitor budgets and adjust as needed
- ◆ Review Statement of Activities (Profit & Loss)
- ◆ Reveal and address budget variances





## Chat Box Question #2

What are some reasons a variance may occur?

Please type your answers in the chat box.





# Variations

- ◆ Variations are inevitable and can occur for many reasons
- ◆ The ability to fully justify and adjust to a variation is key in:
  - ◆ Ensuring the program goals are met
  - ◆ Victims of crime are served
  - ◆ All funding is spent as budgeted the by the end of the performance period





# What is a Budget Reforecast?

It is accounting for your actual to budget spend-to-date and planning







## Hand Raise Question #4

How many are currently reforecasting your budget?





## Poll Question #2

How often are you reforecasting?

- ◆ Annually
- ◆ Quarterly
- ◆ Bi-annually (2x year)
- ◆ As needed





# Why Reforecast Your Budget?

- ◆ Something changed
- ◆ Variances to budget
- ◆ Emergent community need
- ◆ Implementation delay
- ◆ Other events





## Chat Box Question #3

When *do* you begin reforecasting?

Please type your answer into the chat box.





# When *Should* You Begin Reforecasting?

- ◆ Every 6 months is recommended
- ◆ No less than annually
- ◆ 2-3 months prior to beginning of the final year of grant funding





# Creating a Budget Modification GAN

- ◆ A Grant Adjustment Notice (GAN)
  - ◆ Used to request project changes and/or updates for any programmatic, administrative, or financial change associated with a grant award.
  - ◆ Completed electronically through the Grants Management System (GMS), which is being replaced by **JustGrants** on October 15, 2020.



# JustGrants

- ◆ **How to Get Ready -**  
<https://justicegrants.usdoj.gov/about/how-get-ready>
- ◆ **Sign up for Updates -**  
[https://public.govdelivery.com/accounts/USDOJOJP/subscriber/new?topic\\_id=USDOJOJP586](https://public.govdelivery.com/accounts/USDOJOJP/subscriber/new?topic_id=USDOJOJP586)
- ◆ **ASAP Training -**  
<https://fiscal.treasury.gov/asap/>



**Note:** GMS, NexGen, GPRS will not be accessible September 22 – October 14.



## Poll Question #3

GANs are required for budget modifications and other events, such as:

- ◆ Change in grantee authorized signing official
- ◆ Change in grantee contact or alternate contact/principle investigator
- ◆ Change in grantee mailing address
- ◆ Change in grantee name
- ◆ Change in project period
- ◆ Change in project scope
- ◆ Program office approvals
- ◆ Sole source approvals
- ◆ All the above

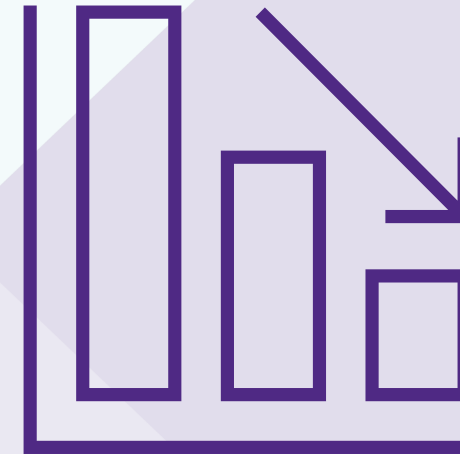






# Budget Modifications

- ◆ Modifications are used to reallocate dollar amounts among budget categories within the existing award amount



*Note: The ten percent rule applies to the cumulative total.*



# Follow Budget Modification GAN Procedures

Grantees should make prompt notification via a GAN to OVC of any proposed changes which may require a GAN.





# What else should you know about a GAN?

GANs need to be:

- ◆ Reasonable
- ◆ Justified
- ◆ Within the scope of the grant program
- ◆ Submitted prior to the award end date
- ◆ Supported



# Learning Objectives

Now that you have completed this webinar, you will be able to:

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# Questions and Answers

**Submit your questions via the Chat Box**



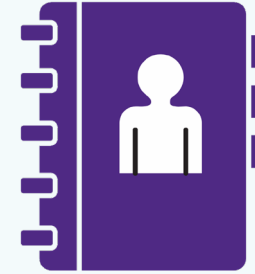
# Upcoming Events

- ◆ **September 23<sup>rd</sup>** – Webinar #7: Single Audit and Corrective Action Plan Guide
- ◆ **November** - Webinar #8: SF-425 (Tentative)
- ◆ **November 11<sup>th</sup> -13<sup>th</sup>** – National Center for Victims of Crime – National Training Institute *Virtual* Conference
  - ◆ *Using Cultural Humility to Innovate Financial Management TA with Tribal Grantees*



# Resources

- ◆ **ASAP Training.** <https://fiscal.treasury.gov/asap/>
- ◆ **Just Grants, How to Get Ready.** <https://justicegrants.usdoj.gov/about/how-get-ready>
- ◆ **Office of Justice Programs, Gov Delivery Signup.**  
[https://public.govdelivery.com/accounts/USDJOJP/subscriber/new?topic\\_id=USDJOJP\\_586](https://public.govdelivery.com/accounts/USDJOJP/subscriber/new?topic_id=USDJOJP_586)
- ◆ **OJP Award Recipient Action Dates.**  
<https://justicegrants.usdoj.gov/sites/g/files/xyckuh296/files/media/document/ojp-grantee-action-dates-for-system-transition.pdf>
- ◆ **Preparing for the Transition.** [https://justicegrants.usdoj.gov/about/how-get-ready?utm\\_campaign=justinfo&utm\\_medium=email&utm\\_source=govdelivery#key](https://justicegrants.usdoj.gov/about/how-get-ready?utm_campaign=justinfo&utm_medium=email&utm_source=govdelivery#key)
- ◆ **The Community Toolbox.** <https://ctb.ku.edu/en/table-of-contents/finances/managing-finances/annual-budget/main>



### Contact Us

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**Thank you for participating!**  
***Please complete the feedback survey.***