



Subrecipient Budget and Service Delivery Target Revision Information Session

Ryan White Services Division

Boston EMA

May 27th, 2021

Intended Outcomes

At the end of this session, we hope that participants understand:

- ✓ When Budget Revisions Require Submission of Full Request Packets for Approval
- ✓ Budget Revision Process
- ✓ Fiscal Rules and Deadlines
- ✓ Updated Budget and Service Delivery Target Revision Guidance and Forms
- ✓ Resources available for Reference and Support
- ✓ Needs for Additional Training and Support



Agenda

- Welcome
- Housekeeping
- Budget Revision Process
- Fiscal Rule Reminders
- Overview of Updated Forms for Budget and Scope Revisions
- Demonstration
- Q & A
- Closing



Budget Revisions That Don't Require the Full Revision Request Packet

Agencies DO NOT need to submit a full budget revision request packet for approval for the following budget revisions.

- The billing of direct cost budget lines (i.e., Personnel, Fringe, Travel, Equipment, Supplies, Contractual, etc.) is over-or-under the original line cost but is within the 25% leeway
- Personnel changes for replacing a TBD/TBH line with the name of a new employee at the SAME salary, FTE, and billing months that were initially proposed in the award budget at the beginning of fiscal year before start billing
- Changing the title or the name of an employee

Under these circumstances, agencies must submit the invoice indicating changes along with required back up.

When to Submit Full Budget Revision Request Packets for Approval

Agencies must submit a full budget revision request packet for approval when:

- Transfers among budget line items such as Personnel, Fringe, Travel, Equipment, Supplies, Contractual, etc. for the current budget period **exceed 25% of the total approved line item** for that budget period
- A direct care or admin cost line needs to be added to or removed from a budget
- Substantial changes are made to the approved work plan or project scope (e.g., changing the model of care, transferring substantive work from personnel to contractual; (or)
- There is significant underspending on a budget line item and new proposals are needed to meet the deliverables and to utilize the full funding. This is especially important in the case of staff vacancies
- Purchasing of a piece of equipment that costs \$5,000 or more is needed
- For any changes in personnel salary, FTE, or billing months₅

Budget Revision Request Requirements

Each Budget Revision Request Packet must include:

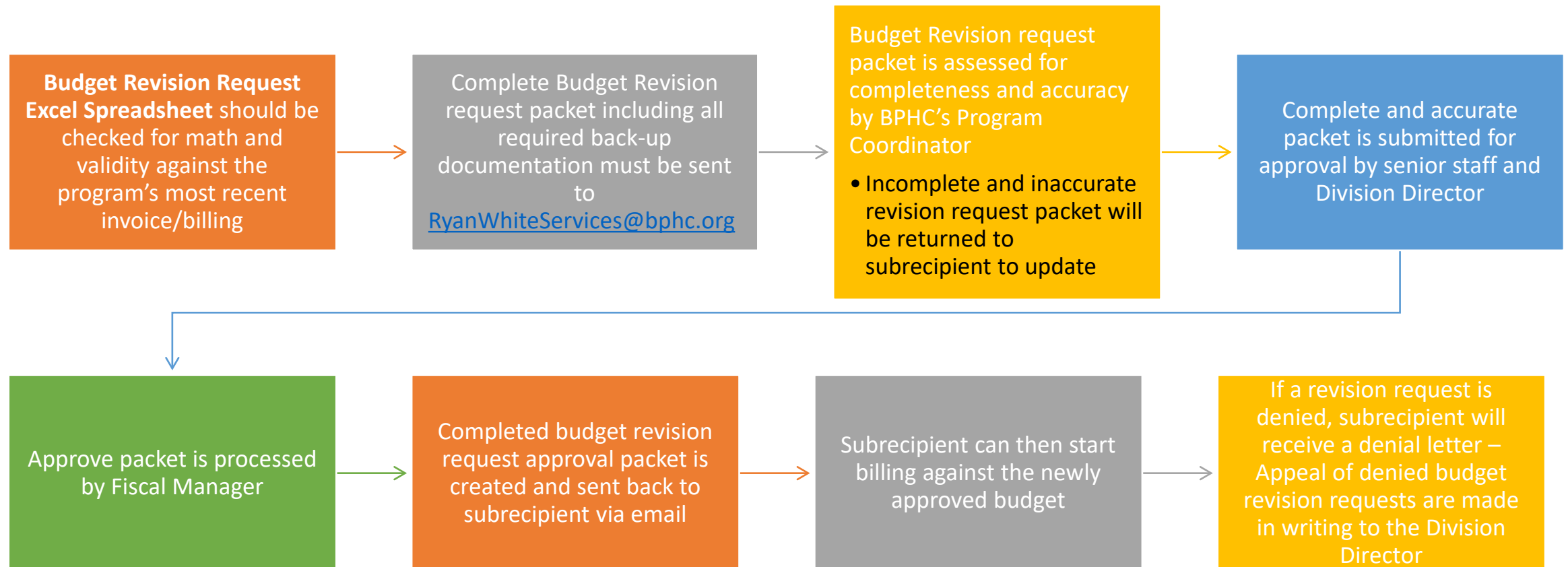
1- Budget and Service Delivery Target Revision Request Form

2- Budget Revision Request Excel Spreadsheet

3- Supporting Documents

- For new hires, provide:
 - ✓ A resume showing qualifications
 - ✓ Proof of annual salary such as an offer letter or payroll statement
 - ✓ Brief description of the position's duties and responsibilities as they relate to the funding
- For Consultant, provide resume/list of qualification along with a detailed description of the services/activities to be performed by the consultant

Budget Revision Process



Summary of Changes to FY 21 Budget and Service Delivery Target Revision Request Form

- ✓ Format has been updated
- ✓ Includes Service Delivery Targets (Section 4) adjustment vs. using a separate form to adjust service delivery targets
- ✓ Removes accounting fields and adds fields to indicate whether a personnel line item includes splitting rows to make an adjustment
- ✓ Allows agency to sign the document without locking
- ✓ Includes instructions for fields in comments

Agency Information and Change of Position

- Agency and Submission information
- Direct Service or Admin. Revision
 - When a line requires a new row (split line) to account for changes to a personnel salary, months of work, FTEs or title – only the change being applied to the budget is required to be included. A demonstration will be provided to you during this webinar.



Ryan White Services Division
Budget Revision Request
Form Fiscal Year 2021

Agency	
Service Category	
Date of Request	
Is the Budget Revision a resubmission?	<input type="checkbox"/> Yes <input type="checkbox"/> No

For BPHC Use Only	Date	Initial
Client Services Review		
Client Services Approval		
Fiscal Processing		
Approval Letter Sent		

1. **Change of Position, FTE, Salary, and Titles:** Include only the adjustment, removal, or addition of employee. Complete the Budget Revision Excel Form to account for financial adjustments. **Do not include additional lines created from line-item splits in the excel document on this form. Check yes to indicate a line was split for the respective position.**

Line Split	Start	End	Position	Personnel Name	Reason for Change
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
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Service Delivery Targets and Signature Section

- Service Delivery Targets
 - Update the service delivery targets if adjustments to the budget effect service delivery.
- Signature Section
 - Do not choose to lock the document. BPHC will add comments and complete the tracking section located on page one to support the processing of the budget revisions.

4. Service Delivery Targets: Insert any changes to subservices resulting from budgetary or service delivery adjustments.

Subservice	Original Target	New Target	Reason for Change

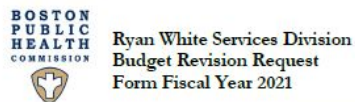
5. Signatures: Sign this document by completing the section below.

Name of Authorized Representative	
Title	
Email	
Signature	

For BPHC use only:

Contract Management Review Comments	
Supervisory Review Comments	
Fiscal Review Comments	

Instructions for Forms



Agency	
Service Category	
Date of Request	
Is the Budget Revision a resubmission?	<input type="checkbox"/> Yes <input type="checkbox"/> No

For BPHC Use Only	Date	Initial
Client Services Review		
Client Services Approval		
Fiscal Processing		
Approval Letter Sent		

1. **Change of Position, FTE, Salary, and Titles:** Include only the adjustment, removal, or addition of employee. Complete the Budget Revision Excel Form to account for financial adjustments. **Do not include additional lines created from line-item splits in the excel document on this form. Check yes to indicate a line was split for the respective position.**

Line Split	Start	End	Position	Personnel Name	Reason for Change
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
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<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					

21 comments

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JDefreese May 26

Line Split: A line item on the budget form may result from new personnel, changes in salaries, and FTE adjustments. If a line is split in the budget because of a personnel change to a respective position on the budget, mark yes. Insert the initial date that the line split begins and the end date of the line split. If a line is not splitting or the agency is requesting an additional line item, updating a TBA, or a name adjustment, mark no. You do not need to list each row that is created when a position is split to reflect adjustments within this section. You are required to indicate that line is being split.

JDefreese May 26

Start Date: Enter the date a change in personnel will effectively start. Please use MM/DD/YY format for date.

JDefreese May 26

End Date: Enter the date a change in personnel will effectively end. Please use MM/DD/YY format for date.

JDefreese 10:39 AM

Budget Revision Instructions



Ryan White Services Division Budget and Service Delivery Target Revision Request Instructions Fiscal Year 2021

Procedures

1. Complete the "Budget and Service Delivery Targets Revision Form"
2. Complete the Budget Revision Excel Form
3. Include all required supporting documents.
4. Submit the Budget Revision packets with all required documents to RyanWhiteServices@bphc.org.
5. Incomplete packets (missing information, inaccurate information, or missing documents) will be sent back to the agency before processing.

Notes

- Please complete a Budget Revision form separately for each Service Category Budget awarded to the agency.
- It is recommended that the program and finance staff at the agency coordinate the submission of all budget revisions.
- The authorized representative is considered any Ryan White Part A designated contact that your contract manager has listed for your agency.
- Your assigned contract manager or another Ryan White Services Division staff will reach out to your program or fiscal contacts for additional information regarding your request if needed.

Agency and Submission Information

Agency: Enter the name of the agency

Service Category: Enter the name of the service category

Date of Request: Enter the date submitted

Is this a resubmission of a previous Request:

- **Yes** = If additional information is required or the last revision was denied
- **No** = If this is an original request

1. Direct Service or Admin. Personnel Revision

Line Split: A line item on the budget form may result from new personnel, changes in salaries, and FTE adjustments. If a line is split in the budget because of a personnel change to a respective position on the budget, mark yes. Insert the initial date that the line split begins and the end date of the line split. If a line is not splitting or the agency is requesting an additional line item, updating a TBA, or a name adjustment, mark no. You do not need to list each row that is created when a position is split to reflect adjustments within this section. You are required to indicate that line is being split.

Start Date: Enter the date a change in personnel will effectively start.

Budget Revision Excel Template

- Left side of Excel Form must reflect current approved budget.
- Right side of the Excel Form must reflect proposed changes

AGENCY NAME										
MEDICAL CASE MANAGEMENT										
Budget Revision Request										
<u>Core/Support Service Direct Cost</u>	<u>Salary</u>	<u>FTE</u>	<u>Months</u>	<u>Annual</u>	<u>Change</u>	<u>New Salary</u>	<u>New FTE</u>	<u>New Months</u>	<u>New Annual</u>	
Program Director	\$50,000	0.50	12	\$25,000	\$0	\$50,000	0.50	12	\$25,000	
Medical Case Manager	\$45,000	1.00	12	\$45,000	\$0	\$45,000	1.00	12	\$45,000	
Medical Case Manager	\$41,000	0.80	12	\$32,800	\$0	\$41,000	0.80	12	\$32,800	
SUBTOTAL		2.30		\$102,800	\$0	SUBTOTAL	2.30		\$102,800	
FRINGE		30.00%		\$30,840	\$0	FRINGE	30.00%		\$30,840	
PERSONNEL TOTAL				\$133,640	\$0	PERSONNEL TOTAL			\$133,640	
Other Direct Care Cost										
Staff Training				\$1,000	\$0	Staff Training			\$1,000	
Staff Travel				\$200	\$0	Staff Travel			\$200	
Program Supplies				\$1,000	\$0	Program Supplies			\$1,000	
SUBTOTAL				\$2,200	\$0	SUBTOTAL			\$2,200	
DIRECT CARE TOTAL				\$135,840	\$0	DIRECT CARE TOTAL			\$135,840	
Administrative Cost										
Program Director	\$50,000	0.15	12	\$7,500	\$0	\$50,000	0.15	12	\$7,500	
Program Rent (8% of total rent)				\$6,084	\$0				\$6,084	
ADMIN COST TOTAL				\$13,584	\$0	EXPENSE TOTAL			\$13,584	
DIRECT CARE TOTAL				\$135,840	\$0	DIRECT CARE TOTAL			\$135,840	
ADMINISTRATIVE CAP (10%)				\$13,584	\$0	ADMINISTRATIVE CAP (10%)			\$13,584	
SERVICE AWARD TOTAL				\$149,424	\$0	SERVICE AWARD TOTAL			\$149,424	

Windows User:
 New Annual for staff being removed from the budget must be the actual amount expended based on monthly invoices submitted to date.

Windows User:
 Salary should be the Full Time Equivalent (1.0 FTE) Salary.

Windows User:
 $Salary / 12 \times FTE \times Months = Annual$

Change is Annual minus New Annual.

Windows User:
 $FTE = \frac{New Annual}{New Salary} \times \frac{12}{New Mos}$

Budget and Service Delivery Target Revision Exercise

In this example, Medical Case Manager Doe's FTE changed from 0.80 to 1 after 3 months on the budget. The subrecipient has decided to decrease the Program Director's FTE from 0.50 to .37 on the Part A contract to make up for the additional funds needed for Doe. The subrecipient also had to reduce the Staff Training line to \$250 and the Program Supplies line to \$200. The sub-recipient's original budget is reflected in the first six columns. Staff names may be added if the new staff has been hired.

The following are terms related to budget revisions. "Change" is the difference between the Annual and the New Annual (Change = Annual - New Annual). "New Salary" is the Full-Time Equivalent (1 FTE total) salary. If there is a salary adjustment from the original "Salary," back-up documentation is required (e.g., hire letter). "New FTE" is the new percentage of time that the position listed will be paid through this contract. "New Months" indicates the new number of months that the employee will work; the number would differ from the original budget when a staff person is added or removed from a budget based on hiring or departure. "New Annual" is the updated total salary amount that will be paid for by Part A based on changes made to the salary, FTE, or months in the budget revision. "New Annual" for a staff member who is being removed from a budget must be the actual amount expended based on monthly invoices submitted to date.



Ryan White Services Division
Budget Revision Request
Form Fiscal Year 2021

Agency	ABC
Service Category	Medical Case Management
Date of Request	5/27/21
Is the Budget Revision a resubmission?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

For BPHC Use Only	Date	Initial
Client Services Review		
Client Services Approval		
Fiscal Processing		
Approval Letter Sent		

1. **Change of Position, FTE, Salary, and Titles:** Include only the adjustment, removal, or addition of employee. Complete the Budget Revision Excel Form to account for financial adjustments. Do not include additional lines created from line-item splits in the excel document on this form. Check yes to indicate a line was split for the respective position.

Line Split	Start	End	Position	Personnel Name	Reason for Change
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6/1/21	2/28/22	Case Manager	J. Doe	Increasing FTE from 0.80 to 1 to reflect increase in number of clients
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6/1/21	2/28/22	Program Director	B. Smith	Decreasing FTE from 0.50 to 0.37 to make up for additional funds needed for J. Doe
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
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<input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Yes <input type="checkbox"/> No					

Budget and Service Delivery Targets Revision Exercise

Budget and Service Delivery Targets Revision Exercise

2. Changes of Other Direct Service or Indirect Service Lines: Include any budgetary adjustments.

Line Item	Current Budget	New Budget	Reason for Change
Staff Training	1000	250	Reduced to make additional funds for J. Doe
Program Supplies	1000	200	Reduced to make additional funds for J. Doe

3. Supporting Document: Check yes for supporting documents attached with this form.


Attachment	Document Type	Comments
<input type="checkbox"/> Yes	Offer Letter	
<input type="checkbox"/> Yes	Job Description	
<input type="checkbox"/> Yes	Resume	
<input type="checkbox"/> Yes	Quotes or estimates	
<input type="checkbox"/> Yes	Vendor Description	
<input type="checkbox"/> Yes	Payroll Forms	
<input type="checkbox"/> Yes	HHS Negotiated Rate	
<input type="checkbox"/> Yes	Other: _____	
<input type="checkbox"/> Yes	Other: _____	
<input type="checkbox"/> Yes	Other: _____	
<input type="checkbox"/> Yes	Other: _____	

Budget and Service Delivery Targets Revision Exercise

4. **Service Delivery Targets:** Insert any changes to subservices resulting from budgetary or service delivery adjustments.

Subservice	Original Target	New Target	Reason for Change

5. **Signatures:** Sign this document by completing the section below.

Name of Authorized Representative	B. Smith
Title	Program Director
Email	BSmith@clientservices.org
Signature	

For BPHC use only:

Contract Management Review Comments	
Supervisory Review Comments	
Fiscal Review Comments	

Budget Revision and Service Delivery Target Exercise

Scenario Example

Fiscal Rule Reminders

Budget

- Current budgets must reflect **actual** staff salary, FTE, **current** fringe rate, and **current** Indirect rate when applicable
- Fringe rate and indirect cost rate certificates to confirm changes in fringe and indirect rate must be on file at BPHC
- **Budget Revision** requests to BPHC for FY 2021 will be accepted until **January 15, 2022**
- Budget revisions after the January deadline will only be considered to fill vacant positions or to make title and legal name changes

Invoices

- Invoices are submitted monthly, within 30 days of the month's end
- Invoices are submitted monthly regardless of a pending budget revision
- Invoices are sent to IDBinvoices@bphc.org

Audits

- When applicable single audits must be sent to grants@bphc.org

Questions



Closing

- Please reference the fiscal and budget revision sections of the Provider Manual.
- These slides, the recording, and the new forms will be posted on the Boston Ryan White website. We will also email the new forms.
- Please contact your contract manager with questions or if you notice any problems with the new forms so we can update as needed

