

Work Plan and Budget Revisions

Work Plan Revisions

- A work plan revision is needed when there is a change in the services that a subrecipient will provide (this can include either addition or expanding services).
- Subrecipients should send an email request indicating the proposed changes to their work plan to their HIV Services Coordinator for approval.
- VDH must approve all proposed changes prior to the subrecipient implementing these changes.
- The HIV Services Coordinator will provide written notification to the subrecipient once approval is granted.
- Once approved, the subrecipient will need to provide a complete revised work plan to their HIV Services Coordinator.

Budget Reallocations

- A budget reallocation is needed when a subrecipient needs to move money either between service categories (e.g. From Medical Transportation to Oral Health) or budget categories (e.g. From Supplies to Contractual); but the total award remains the same.
- The budget reallocation form can be found on the VDH HIV Care Services webpage:
<http://www.vdh.virginia.gov/disease-prevention/disease-prevention/hiv-care-services/>

Budget Reallocations

Virginia Department of Health (VDH), Office of Epidemiology
BUDGET REALLOCATION REQUEST

This form is to be used for zero sum budget adjustments only.

ORGANIZATION		
CONTRACT/MOA #		
BUDGET PERIOD		
GRANT PROGRAM		
LINE ITEM	PREVIOUSLY APPROVED BUDGET	REQUESTED BUDGET REVISION
PERSONNEL		
FRINGE		
TRAVEL		
EQUIPMENT		
SUPPLIES		
CONTRACTUAL		
OTHER (SPECIFY)		
INDIRECT		
TOTAL	\$0.00	\$0.00

Put in your most recently approved budget here

Put in your requested budget here

Make sure that both the totals match

JUSTIFICATION: (Attach new budget justification or additional information, as needed)

1. Reason why funds are available to be re-budgeted.

Put why you have extra funds that you want to move (eg. Staff vacancies, overestimated costs, etc.)

2. Proposed use for the re-budgeted funds.

Put what you plan to do with the re-budgeted funds (eg. More travel, more services, etc.)

Be detailed but succinct.

CERTIFICATION: I certify that this re-budgeting is necessary to achieve project objectives, is consistent with the contract/MOA terms and conditions and VDH policies, represents effective utilization of resources, and does not constitute a change in scope.

Budget Reallocations

- Make sure that the amounts in the requested budget revision table, match the amounts in the revised budget submitted.
- The signature can either be an electronic signature or it can be signed and then scanned in and e-mailed. But it cannot be a typed signature.
- Subrecipients should submit the completed budget reallocation form and revised budget with service allocation table to their HIV Services Coordinator for approval.
- Budget reallocations must be submitted no later than 30 days prior to the end of the contractual year.

Budget Reallocations

- Do not assume that submission of a budget reallocation request means automatic approval. The budget should not be changed until approved by the Division.
- Once submitted, the HIV Services Coordinator will review and approve. Then it will be sent to the Lead Services Coordinator and the Director of HIV Care Services for final approval.
- This process can take up to a week.
- Once approved, a copy of the approved budget reallocation request form will be forwarded to the subrecipient.

Contract Modifications

- A contract modification is needed when there is a need for an increase or decrease in funds for the current grant year.
- Modifications can be necessary due to expenditure levels (including de-obligations for underspending), unmet needs (either new or expanded services), awarding subrecipients the total of their annual awards (if a partial award was initially given), etc.

Contract Modifications – De-obligations

- De-obligations occur when subrecipients are unable to spend their full award by the end of the grant year.
- If you anticipate being unable to spend all funds by the end of the grant year, notify your Lead Agency or HIV Services Coordinator as soon as possible but no later than 120 days prior to the end of the grant year.
- There are no penalties associated with a de-obligation.
- It is better to do a de-obligation and let VDH repurpose unspent funds than to be underspent by the end of the year as funds cannot be carried over to the following year.

Contract Modifications

- Once it has been determined that a contract modification is needed, the subrecipient must submit a new budget (including allocation table and Executive Compensation table), work plan, and justification for the change in funding to their HIV Services Coordinator.
- Once received, the Services Coordinator will review and begin drafting the Contract Modification. The modification must then be sent through the VDH Care Services approval chain.
- Once approved, the contract modification will be sent out to the subrecipient for signature and must be sent back to VDH within a week.

Contract Modifications

- Once VDH has received the signed contract modification, will then be submitted to VDH Procurement for counter signature.
- Once counter signed, the fully executed contract modification will be mailed to the subrecipient.
- New expenditures should not be made until the modification is fully executed; therefore, the budget should not be changed until the subrecipient receives notice that their modification has been fully executed.