GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
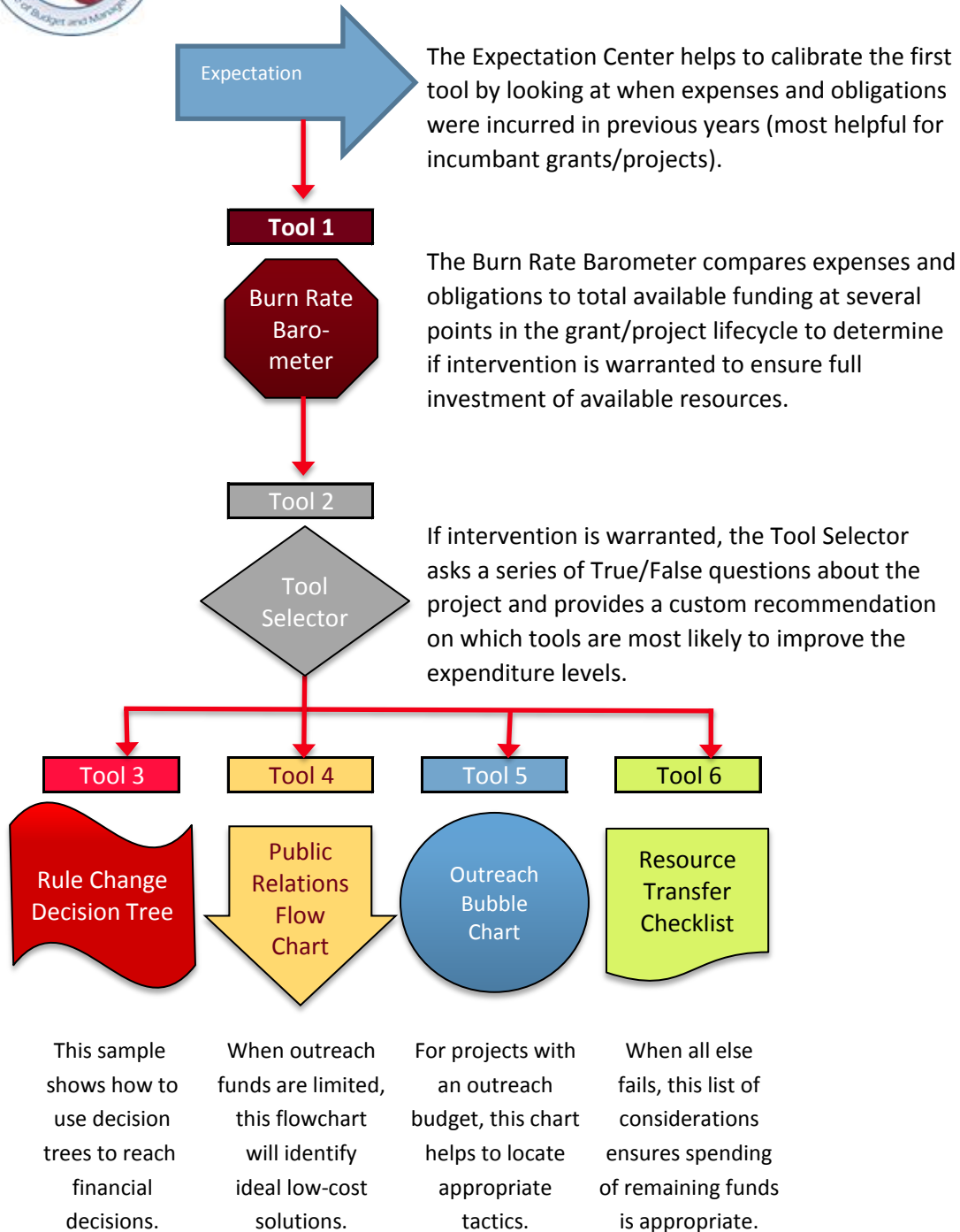Ohio Fiscal Academy, Cohort 4, Team 1
OVERVIEW OF AVAILABLE TOOLS

Expectation

The Expectation Center helps to calibrate the first tool by looking at when expenses and obligations were incurred in previous years (most helpful for incumbent grants/projects).

Tool 1

Burn Rate Baro-meter

The Burn Rate Barometer compares expenses and obligations to total available funding at several points in the grant/project lifecycle to determine if intervention is warranted to ensure full investment of available resources.

Tool 2

Tool Selector

If intervention is warranted, the Tool Selector asks a series of True/False questions about the project and provides a custom recommendation on which tools are most likely to improve the expenditure levels.

| Tool 3 | Tool 4 | Tool 5 | Tool 6 |

Rule Change Decision Tree

Public Relations Flow Chart

Outreach Bubble Chart

Resource Transfer Checklist

| This sample shows how to use decision trees to reach financial decisions. | When outreach funds are limited, this flowchart will identify ideal low-cost solutions. | For projects with an outreach budget, this chart helps to locate appropriate tactics. | When all else fails, this list of considerations ensures spending of remaining funds is appropriate. |

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
Expectation Center

○ New Grant/Project   ○ Existing Grant/Project - No significant changes

◉ Existing Grant/Project - Changes have been made which will influence expenditure timing

You will be guided through taking a weighted multi year quarterly average to help distribute your anticipated expenditures over the year. - Manual adjusments will be necessary afterwards. -

1. Summarize your expenditure data into quarters (up to three years of history).
2. Enter total funding and quarterly expenditure totals into the green shaded boxes below.
3. Quarterly patterns from recent years are weighted more heavily than past years.
4. Adjust the estimated results based on new information from the changes to the grant/project.

Enter total funding $ 600,000

Enter spending history below

	FY14	FY13	FY12	Calculated quarterly distribution	Calculated quarterly expenditure
Quarter 1	$ 28,000	$ 23,500		24.7%	$ 148,330
Quarter 2	$ 23,000	$ 31,500		24.5%	$ 146,830
Quarter 3	$ 27,500	$ 33,000		27.7%	$ 166,004
Quarter 4	$ 30,500	$ 14,500		23.1%	$ 138,836

Quarterly Expenditure History and Estimates
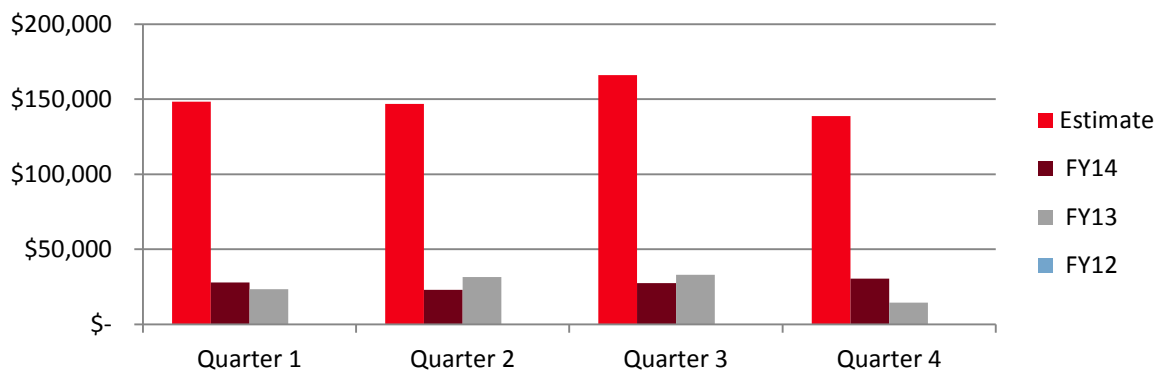
GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
BURN RATE BAROMETER

Description: Expenditures paid and obligations incurred for a grant or project can be reviewed against spending targets at three points in the funding lifespan. To begin, enter the begin and end dates that the funding is available and the amount of funding:

Grant/Project Name:	Begin Date	End Date	Total Funding
Military Injury Relief Fund	01-07-14	30-06-15	$ 600,000

After each of the three checkpoint dates listed below, enter the cumulative total expenses and obligations (if known) in the green-shaded cells below the relevant column. Using expenditure thresholds based on a consistent burn-rate, a recommendation is then provided on whether course correction is necessary.

Checkpoints	One-Fourth	Halfway	Three-Fourths
Checkpoint Date:	30-09-14	30-12-14	31-03-15
Expenditure Target as of the above date:	$ 148,330	$ 295,160	$ 461,164
Actual expenditures as of checkpoint date:	$ 32,500	$ 72,500	
Encumbrances (obligations) not yet spent:	$ -	$ -	$ -
Expenditures + encumbrances:	$ 32,500	$ 72,500	$ -
Percent of Expenditure Target achieved:	22%	25%	
Percent of funding spent & obligated:	5%	12%	
Current Status Rating:	Critically Underspent	Critically Underspent	

Recommendation:

The project is in danger of under-performing and lapsing significant levels of funding. It is imperative to complete the Tool Selector and to use the recommended tools to quickly intervene and increase expenditures.

Expenditure Thresholds and Bonus Percentage Points for High Encumbrances:

Status Ratings	Bottom thresh	Top threshold	High Encumbrance Bonuses
Critically Underspent	0%	30%	1. If expenses + encumbrances >
Severely Underspent	30%	60%	quarterly spending target,
Moderately Underspent	60%	80%	Points to add = 10
Spending On Track	80%	120%	2. If expenses + encumbrances >
Probable Overspending	120%	N/A	90 percent of funding,
			Points to add= 20
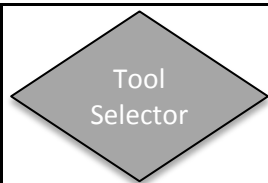
Tool Selector

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
TOOL SELECTOR

Description: To identify which tabs in this toolkit are most likely to increase funding utilization for a grant/project that is under-performing, select whether each statement below is true or false relevant to that grant/project.
For statements having no relevance, select the "N/A" button.
The recommended tools will appear at the bottom of the page.

TRUE	FALSE	N/A		
●	○	○	1).	Rules restrict who may qualify for the program and/or what services or benefits may be provided with the funds.
●	○	○	2).	Maximum caps limit the amount of benefit(s) that each participant may obtain.
●	○	○	3).	The state has the authority to revise the program rules, policies, and/or benefit levels.
○	○	●	4).	More aggressive outreach efforts would most likely attract significantly more participants into the program.
●	○	○	5).	Other agencies, boards, or organizations who serve this same population may be unaware of this program.
●	○	○	6).	Some of the available funds are available to be spent on marketing efforts to raise awareness about the project.
●	○	○	7).	The costs of marketing are an allowable expense under the law, regulations, and policies pertaining to the funds.
○	●	○	8).	Finding other ways to expend excess funding is considered preferable to lapsing the funds.

Recommendations:

- Create a decision tree similar to the Rule Revision Tree to explore policy changes.
- Follow the Public Relations Flowchart to identify low-cost ways to raise awareness.
- Review the Outreach Bubble Chart to identify the most feasible marketing tactics.

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
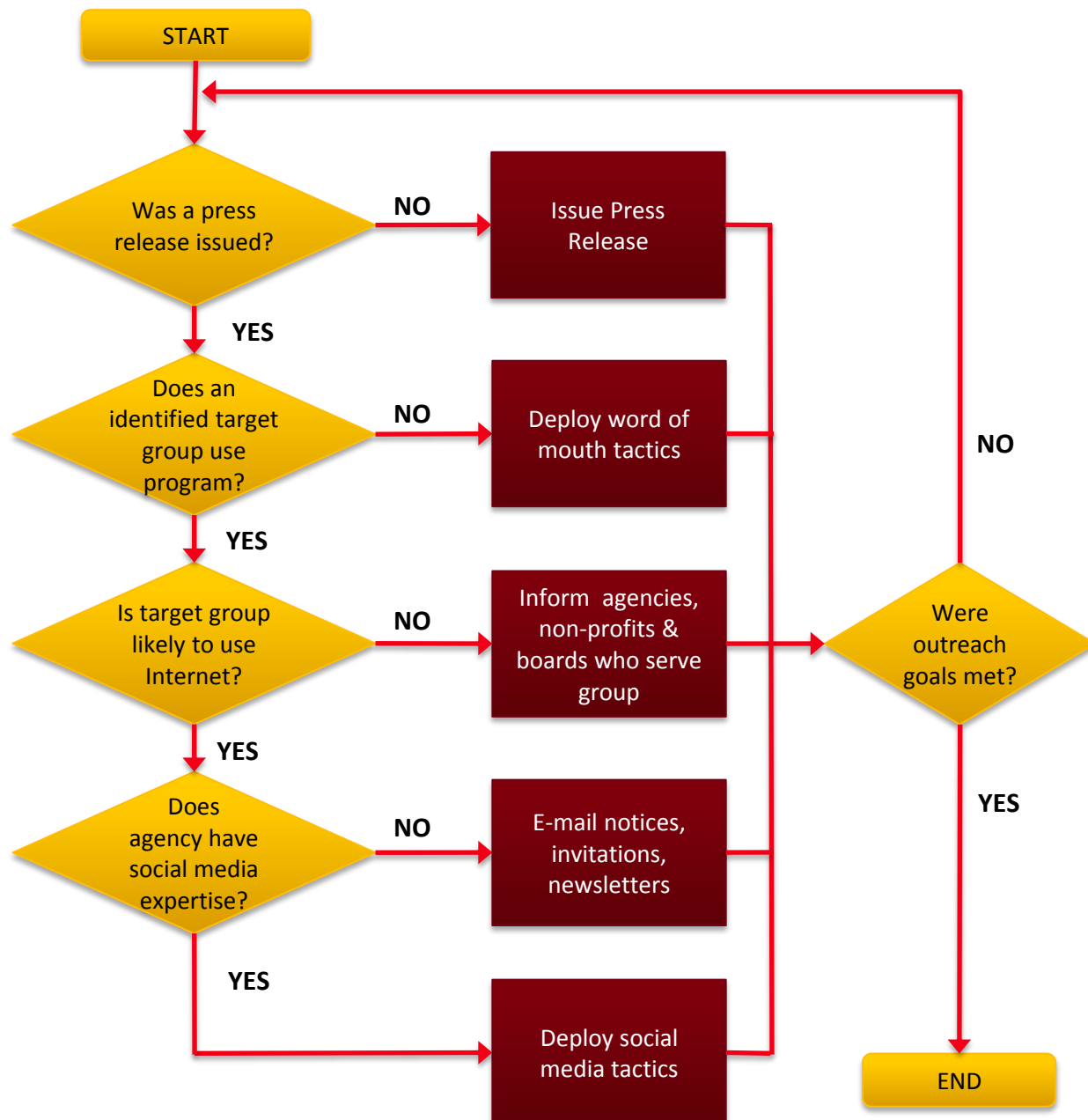**RULE CHANGE DECISION TREE**   Description: This sample demonstrates using a Decision Tree to
                                       predict financial impact of program policy changes.

TYPE OF CHANGE	OPTIONS	ANNUAL APPS	ANNUAL COST CALCULATION	ANNUAL COST	RECOMMENDED?
Increase benefit payment (25% more will apply per $250.)	Pay $750 each (25% more apps)	250	$750 X 250	$ 187,500	No. Too low.
	Pay $1,000 each (50% more apps)	300	$1,000 X 300	$ 300,000	No. Too Low
	Pay $1,250 each (75% more apps)	350	$1250 X 350	$ 437,500	Yes.
Pay stipend annually (200 new + 200 prior will apply. 75% will reapply)	Yr 1: 200 new + 200 prior	400	$500 X 400	$ 200,000	No. Costs grow too high by year 5.
	Yr 2: 400 + 300 reapply	700	$500 X 700	$ 350,000	
	Yr 3: 400 + 525 reapply	925	$500 X 925	$ 462,500	
	Yr 4: 400 + 694 reapply	1,094	$500 X 1094	$ 547,000	
Cover all wars (0.5% will qualify and apply for MIRF.)	Nam*: 293,297 X 0.5%	1,466	$500 X 2,038	$ 1,019,000	No. Too costly.
	Korea*: 72,535 X 0.5%	363			
	WW2*: 41,778 X 0.5%	209			

Do Nothing (200 apps per year @ $500 each = $100,000 spent. Annual contributions are $500,000.)

*Veterans Populations from http://www.va.gov/vetdata/Veteran_Population.asp

Public Relations Decision Flow

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
PUBLIC RELATIONS DECISION FLOWCHART

Description: This tool uses a decision flowchart to help identify no cost or low-cost outreach solutions for projects having little available funding or for which outreach costs are infeasible or unallowable.

START

Was a press release issued? — **NO** → Issue Press Release

YES

Does an identified target group use program? — **NO** → Deploy word of mouth tactics

YES

Is target group likely to use Internet? — **NO** → Inform agencies, non-profits & boards who serve group

YES

Does agency have social media expertise? — **NO** → E-mail notices, invitations, newsletters

YES

Deploy social media tactics

Were outreach goals met?

NO

YES

END

For an example of a Decision Flowchart used for social media decisions, see:
http://www.digitalbuzz.me/other-social-media-channels-flowchart/#.VNlDn8ZI5cQ

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
OUTREACH BUBBLE CHART

Description:

For programs with funds for outreach, this chart assists in selecting the most effective marketing tactics. Common outreach solutions are charted below according to the relative cost (X axis), size of desired participant population (Y axis), and staff effort necessary to implement (size of bubble). For example, a project with a moderate budget seeking to attract thousands of participants would utilize tactics near the center of the chart. If staff resources are minimal, a small circle should be selected, so using a Robo-Dialer or newspaper advertisement would be ideal for this example.

SIZE OF PARTICIPANT POPULATION

100 Thousand +

Thousands

Hundreds

RELATIVE COST

- Web Page
- T.V. Commercial
- Radio Ad
- Robo-dialer
- Newspaper Ad
- Mass Mailing
- Operating a customer service hotline
- Outreach Webinar
- Speaking at meetings and conferences
- Targeted Mailing
- Hosting a live outreach event

The ideal solution for MIRF will attract hundreds of participants and utilize minimal staff effort, so a Target Mailing is recommended.

- High degree of staff time and effort required
- Moderate staff time and effort
- Low staff effort

For more information on creating Bubble Charts, visit: Sweetspotintelligence.com/en/2014/06/12/
focus-visualization-bubble-charts-tables/

GRANT/PROJECT EXPENDITURE AND COURSE CORRECTION TOOLKIT
Ohio Fiscal Academy, Cohort 4, Team 1
RESOURCE TRANSFER CHECKLIST

Description:

When other interventions will not result in full expenditure of available f
ten alternatives for investing the funds in other activites. Six conditions
proceeding are listed across the columns. Rest the mouse on the colum
to think about related to each condition. For each transfer option, chec
condition that has been met.   If all six conditions are met, the transfer w

PROPOSED RESOURCE TRANSFERS	A. Allowable	B. Necessary & reasonable	C. Strategic	D. Pre-Appr
1. Increase the dollar value or number of contracts/sub-grants.	☐	☐	☐	☐
2. Shift funds from contractors with low spending to higher spenders.	☐	☐	☐	☐
3. Record costs charged to another funding source to these funds.	☐	☐	☐	☐
4. Expend the available funds on a difference population or activity.	☐	☐	☐	☐
5. Expand the availability of services to a wider geographic region.	☐	☐	☐	☐
6. Request a longer period of performance from the grantor.	☐	☐	☑	☑
7. Dedicate more internal staff time and effort to success of the project.	☑	☐	☐	☑
8. Transfer funds to another office, bureau, or sister agency to expend.	☑	☑	☑	☑
9. Invest in needed supplies, training, technology, or other infrastucture.	☐	☑	☐	☑
10. De-obligate the funds early for grantor to invest them elsewhere.	☐	☑	☑	☐

funds, this checklist offers
(A - F) to ensure before
on titles to reveal questions
k the box under each
will be recommended.

oved	E. Cost Effective	F. Likely to succeed	
	☑	☐	
	☑	☐	
	☑	☑	
	☑	☑	
	☑	☑	
	☑	☐	
	☑	☑	
	☑	☑	**Recommended**
	☑	☑	
	☑	☐	