



STATE OF NORTH CAROLINA
DEPARTMENT OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION
SUPPORT OUR STUDENTS PROGRAMS
BUDGET REVISION PROCESS
FISCAL YEAR 2008-2009
Effective July 1, 2008

Purpose

To establish a process by which to define guidelines, thresholds, schedules and approval processes for revisions to Support Our Students (SOS) budgets approved by the Department of Juvenile Justice and Delinquency Prevention (DJJDP). The budget revision process establishes a base that requires grantees to submit revisions for DJJDP approval while affording flexibility to adjust budgets in accordance with administrative and programmatic needs.

General Rules

1. Grantees shall be permitted to revise the SOS approved budget up to \$499.99 per line item without prior approval from the Department.
2. Grantees must continue to adhere to budgetary cap requirements whether or not prior Department approval for budget revisions is required. Grantees are not permitted to exceed budget caps.
3. Final Cost Reports due July 31st must be accompanied by a description to support all line item adjustments made to the original approved contract budget that were \$499.99 or less per line item.

When Prior Approval Is Required

1. Revisions \$500 or more to any line item requires prior Department approval through the budget revision process.
2. Adjustments \$500 or more must be supported with clear description and basis for calculations. Adjustments \$500 or more to travel, salary and fringe benefit expenditures will be especially scrutinized.

Schedule for Budget Revisions

1. The Department has established a quarterly schedule for budget revisions. Grantees shall not make revisions to approved budgets until which time the Department has provided formal written approval.
2. Budget revisions requiring Department approval shall be submitted in accordance with the following schedule:
 - January 15, 2009
 - May 1, 2009
3. Budget revision forms are due only when adjustments to the budget are \$500.00 or more per line item. Forms are not required if adjustments per line item are \$499.99 or less or if there are no revisions needed.

4. The Department reserves the right to not review or approve late submissions. Extensions to deadlines must receive prior written approval from the Department.
5. The Department shall make all reasonable attempts to review budget revision requests for approval within 10-15 business days of receipt of the request. Changes to the budget made without obtaining prior Department approval may result in the Grantee's reversion of funds.

Directions for Completion of the Budget Revision Form

The 2008-2009 Budget Revision Form has been modified to reflect the changes to the budget sheet and budget narrative required by the contract agreement. Revisions have also been made to reflect the Grantees Expenditures Report.

Budget revision requests must be submitted using the 2008-2009 Budget Revision Form.

1. **County:** Enter the County for which the SOS funding is granted
2. **Grantee Organization Name:** Enter the grantee organization name as it appears on the executed contract agreement.
3. **Federal Tax Identification Number:** Enter the federal identification number for the grantee organization
4. **Contract Year:** Enter the year in which the contract applies
5. **Contract Amount:** Enter the amount of the full year budget
6. **Quarter:** Check the quarter number in which the request is submitted (i.e. #1, #2, etc.).
7. **Approved Budget Column:** Enter approved budget and line item expenditures as reflected on approved Budget Sheet and Narrative (Attachment C-1 of the contract agreement).
8. **Budget Revision Amount (+/- Amount) Column:** Enter the amount of proposed increase or decrease in the budget line items. If requesting an increase, enter the amount of the increase as a positive number. If requesting a decrease, enter with a negative sign (-) in front of the amount so it is properly calculated.
9. **Proposed Budget Column:** Automatic calculations reflecting the difference/ change to the budget based on entries in the budget revision amount column (+/- column).
10. **Budget Revision Description and Calculation:** provide a description and a calculation of the budget revision amount (+/- change amount) for each line item, as applicable. Only provide the information for the budget revision amount (+/- amount) entered. All changes must be clearly supported with a description of the change and a basis for the calculations.
11. **Total Services Costs and % of Total Budget Columns:** Automatic calculations.

12. Authorizations:

The Executive Director or the Finance Officer: Executive Director or Finance Officer of Grantee organization must sign to authorize the request.

DJJDP/Community Grants Programs: If approved, a fully executed copy of the budget revision form containing the DJJDP signature will be sent to the Grantee organization.

Submission Instructions:

1. Budget Revision forms must be submitted with original, live signature by 5:00pm on the submission due dates. Faxed and email copies shall not constitute as an on-time receipt. Post marks are not accepted.
2. The Budget Revision Form is a protected excel document. Modifications to the formatting of the document are not permitted. If you have questions about the formatting of the document, please contact:

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