

**Department of Health and Human Services
Grants Management Unit
CSBG Budget Adjustment and Budget Modification Procedures
SFY 2016**

CSBG Budget Terminology

Program Activity Categories – the programs and activities that CAAs provide. Examples: Emergency Services, Case Management, Nutrition, Community Engagement Coalition.

Budget Categories – the categories that line items are organized into. Examples: Personnel, Operating, Other.

Line Items – line item expenses within budget categories. Examples: conference expenses, phone costs, case managers.

Budget Adjustment – to move funding from one budget category to another budget category within the same program area after the \$5,000 or 10% limit has been exceeded.

Budget Modification – to move funding from one program activity category to another. This process will also involve submission of a budget adjustment form based on the budget categories that are being changed within each program activity category.

Budget Narrative – categorizes and details line item expenses by budget category and program category.

BUDGET ADJUSTMENT AND MODIFICATION FORMS

Required Budget Adjustment Forms

Use the following form to move funds between budget categories within a program activity category during a grant year.

- CSBG Request for Budget Adjustment
- Budget Narrative Form – may be required depending on the size and complexity of the adjustment

Required Budget Modification Forms

Use the following forms to move funds between program activity categories during a grant year.

- CSBG Request for Budget Modification
- CSBG Request for Budget Adjustment – complete one budget adjustment form for each program activity category that is being changed

- Budget Narrative Form – may be required depending on the size and complexity of the modification.

INSTRUCTIONS FOR BUDGET ADJUSTMENT AND MODIFICATION FORMS

Budget Adjustment Form Instructions

Purpose: This form is used to move funds between budget categories within a program activity.

1. Agency: Enter the name of your agency.
2. Contact Person: Enter the name of the contact person for this request.
3. Program Activity Category: Enter the name of the program activity category that is being adjusted.
- 4.-12. Budget Category Adjustments: Enter the current budget amount in Column A, the amount that is being increased or decreased in Column B, and the revised budget amount in Column C.
13. Total: This row is calculated automatically.
14. Narrative: Provide the information requested.
15. Signature: Sign the form, enter the title of the person signing the form, and enter the current date.

Budget Modification Form Instructions

Purpose: This form is used to move funds between program activity categories. (A budget adjustment form must also be submitted for each program activity category that is being changed.)

1. Name of Agency, Contact Information, etc: Enter the name of the agency, date of request, contact person, and telephone number at the top of the form.
2. Column A, Program Activity Category: In Column A, list all program activities (e.g., Family Development, Emergency Assistance, Childcare Assistance) from the current budget and add any new program activities that are being requested.
4. Column B, Current Budget: In Column B, enter the current budget amount for the program activity. The total of Column B should equal your agency's current grant award amount.
5. Column C, Amount of Change (+/-): In Column C, enter the amount of increase or decrease that is being requested for each program activity.

6. Column D, Percentage of Change: The Column D amount is automatically calculated.
7. Column E, YTD Expenditures thru ___ / ___ / ___: Enter the year to date amount of funds that have been spent in each program activity category. In the space provided enter the month/day/year.
8. Column F, Revised Budget: The Column F amount is automatically calculated.
9. Total: The total row is automatically calculated.
10. Signature: Sign the form, enter the title of the person signing the form, and enter the current date.
11. Narrative: Provide the information requested.

Budget Narrative Form Instructions

Purpose: Use this form to provide budget category and line item expense information for each program activity category that is being adjusted. Revised Budget Narratives may be required depending on the size and complexity of the requested budget adjustment/modification.