

# Grantee Reporting Instructions

Budget Revision Guidelines



Robert Wood Johnson Foundation

## GRANT BUDGET REVISION GUIDELINES—OVERVIEW

When changes in your grant project result in the need for additional line items, and/or when you anticipate spending in excess of any approved budget categories by more than 10 percent, you will need to request a revision to your approved grant budget. These budget categories are Personnel, Other Direct Costs, and Purchased Services. The guidelines that follow will assist you in preparing your budget revision. If you have any questions, please contact your Grants Administrator.

## FORMAT

Your budget revision request should include both a **BUDGET NARRATIVE** and a **LINE-ITEM BUDGET WORKSHEET**. The worksheet should be in a format that displays your entire original budget for that period and your requested changes. Please be sure to specify the budget period and illustrate your reallocation as demonstrated below. In addition, you should include a budget narrative that explains how the revised budget item(s) relate to the project, why the changes are needed, and how the proposed amount(s) were determined. You only need to explain lines that change. If any element of a contract has changed, including the dates, dollars, or deliverables from that previously approved, you will need to submit a copy of the contract amendment or a fact sheet outlining and explaining the elements that have changed. Email your budget revision request to [grantreports@rwjf.org](mailto:grantreports@rwjf.org) or your National Program Office if your project is funded under a Robert Wood Johnson Foundation national program.

[grantreports@localfundingpartnerships.org](mailto:grantreports@localfundingpartnerships.org)

## SAMPLE LINE-ITEM BUDGET

Grantee (*Insert Institution Name*): \_\_\_\_\_

RWJF Grant Identification # (*e.g., 037777*): \_\_\_\_\_

Budget Period (*Month/Day/Year through Month/Day/Year*): \_\_\_\_\_

Line Items	Approved Amount	Revision Request	Proposed Budget	Expenses Incurred (to date)
<b>PERSONNEL</b>				
Project Director	40,000	- 3,000	37,000	9,250
Project Staff	-0-	25,000	25,000	-0-
Administrative Staff	25,000	-0-	25,000	3,000
<b>Subtotal Personnel</b>	<b>65,000</b>	<b>22,000</b>	<b>87,000</b>	<b>12,250</b>
<b>OTHER DIRECT COSTS (ODC)</b>				
Office Operations	2,500	- 1,500	1,000	750
Communications/Marketing	1,000	-0-	1,000	250
Travel	8,000	- 3,500	4,500	2,500
Meeting Expenses	7,000	- 5,000	2,000	-0-
<b>Subtotal ODC</b>	<b>18,500</b>	<b>- 10,000</b>	<b>8,500</b>	<b>3,500</b>

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Line Items	Approved Amount	Revision Request	Proposed Budget	Expenses Incurred (to date)
<b>PURCHASED SERVICES</b>				
Consultants	40,000	-12,000	28,000	28,000
Contracts	5,000	-0-	5,000	-0-
<b>Subtotal Purchased Services</b>	<b>45,000</b>	<b>- 12,000</b>	<b>33,000</b>	<b>28,000</b>
<b>TOTAL</b>	<b>128,500</b>	<b>-0-</b>	<b>128,500</b>	<b>43,750</b>

### HELPFUL HINTS

1. Submit your revision in a format that displays your entire budget and your requested changes.
2. Line items for which expenses have been incurred cannot be deleted from your budget. The line item must show the actual expenses incurred as of the date of the revision.
3. Any new line item(s) or the deletion an approved item should be explained in your budget narrative.
4. Budget revisions may require recalculation of the amount approved for indirect costs.
5. Revisions to personnel line items may change the approved amount for fringe benefits. The proposed fringe benefit amount should be recalculated and stated in the budget narrative section.
6. In some circumstances, a minor revision of your budget can be requested over the telephone. This method of approval is generally appropriate for revisions in the "Other Direct Costs" category.