

## Request For Budget Revision



**Organization Name:** \_\_\_\_\_

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(for an Explanation of Budget Categories, refer to the document depository in WebGrants.)

TAJF/GGP Budget Revisions.

Grantees shall not materially deviate from the Approved Budget without first obtaining the prior written consent from TAJF. A material deviation will be deemed to have occurred in the event of the following: anticipated or actual expenses of Grant Funds that (1) are materially greater or less than that set forth in the Approved Budget, whether in total or by individual line item; (2) materially alter the ratio of Program to Administrative Costs; (3) involve a disposition of property acquired with Grant Funds; or (4) no budget line item has been approved by the Foundation.

A material deviation will occur if it meets either of the following tests:

- A. The individual deviation is in excess of \$1000 and the lesser of \$10,000 or 10% of the Grant during the Grant Period.
- B. The accumulated total of all budget deviations since the beginning of the Grant Period exceeds the lesser of \$10,000 or 10% of the Grant for that Grant Period.

In the event of a material budget deviation, the Grantee shall request a revision of its approved budget via email to TAJF. The request must fully delineate the request the reasons for it, why it is necessary, and its effect on the Grantee. TAJF may request additional information.

Such request shall be sent to TAJF via email.



Direct costs (also known as “program costs”) are those costs that can be identified specifically with a particular cost objective. These may be charged directly to cost objectives without further decision making. Examples include: salaries, wages and related fringe benefits; materials consumed or expended specifically for the purpose of the grant; equipment and other approved capital expenditures necessary to accomplish the purpose of the grant; travel expenses incurred specifically to carry out the award and services furnished specifically for the cost objective.

Indirect costs (typically “administrative costs”) are costs incurred for common or joint purposes benefiting more than one cost objective. They cannot be readily directly assignable to the cost objective specifically benefited. In other words, those costs remaining after all direct costs have been identified. Examples of indirect costs are: costs of operating and maintaining facilities; general and administrative expenses, such as salaries and expenses of executive officers, accounting staff, occupancy, utilities, telephone, office supplies, incurred for the benefit of the project as a whole, as well as other activities of the grantee.

**DIRECTIONS:**

**Review TAJF GGP Article VI Be sure you separate Program and Admin Costs**

*To request a budget revision, contact TAJF with a brief narrative indicating your need for a budget revision. You will then be able to revise your budget in WebGrants*

**Column 1 - Approved Budget**

This column must be identical to the budget already approved by the Foundation. It must be presented in its entirety, not just the line items you are requesting to revise.

**Column 2 - Changes Requested**

This column must reflect increases and (decreases) in specific categories. The Total of this column MUST BE ZERO. Enter an increase as a positive number (i.e. 50), a decrease as a negative number (i.e. -50).

**Column 3 - Revised/Proposed Budget**

This is a line-by-line aggregation of Columns 1 and 2. This column will calculate automatically if column two is filled out properly.

**NOTE:** The Total of Column 1 MUST EQUAL the Total of Column 3.

**\*Narrative:** Fully explain the reasons for this Budget Revision request, its necessity and why appropriate. A narrative MUST be submitted via email before you can adjust your budget. Failure to provide the required information may result in a delay in consideration of your request or a denial of your proposed Revision.

**EXAMPLE:** (Please note: This example is for illustrative purposes only and does not imply such budget revisions will be approved by the Foundation.)

	Approved <b>Program</b> Budget	Changes Requested	Revised/ <b>Proposed</b> Program Budget
8. Telephone	<u>100</u>	<u>-100</u>	<u>0</u>
9. Travel	<u>150</u>	<u>-150</u>	<u>0</u>
10. Training	<u>200</u>	<u>100</u>	<u>300</u>
11. Library	<u>250</u>	<u>-200</u>	<u>50</u>
12. Insurance	<u>300</u>	<u>300</u>	<u>600</u>
13. Audit	<u>350</u>	<u>50</u>	<u>400</u>
	<u>1350</u>	<u>0</u>	<u>1350</u>

**For further reference, you should refer to the appropriate TAJF General Grant Provisions.**

**REQUEST FOR BUDGET REVISION**

***In the event of a material budget deviation, the Grantee shall request a revision of its approved budget via email to TAJF. The request must fully delineate the request the reasons for it, why it is necessary, and its effect on the Grantee. TAJF may request additional information.***

**I Tabs Must be Completed Grant Fund & ID Required or will be returned**

**TAJF GRANT\*\*:** \_\_\_\_\_ (Identify Fund i.e.. IOLTA-BCLS-CVCLS-Veterans & Grant ID)

Organization: _____	Date: _____
Project: _____	Grant ID #: _____
Prepared by: _____	e-mail: _____
Phone: _____	ext.: _____
Date approved: _____	

COST CATEGORY	APPROVED Program BUDGET	REQUESTED CHANGES	APPROVED Administrative BUDGET	REQUESTED CHANGES	REVISED/ PROPOSED BUDGET
<b>PERSONNEL:</b>					
1. Lawyers No. ____	_____	_____	_____	_____	0
2. Paralegals No. ____	_____	_____	_____	_____	0
3. Others No. ____	_____	_____	_____	_____	0
Salary Subtotal	0	0	_____	_____	0
4. Employee Benefits	_____	_____	_____	_____	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	_____	_____	<b>0</b>
<b>NON-PERSONNEL:</b>					
5. Space	_____	_____	_____	_____	0
6. Equipment Rental	_____	_____	_____	_____	0
7. Supplies	_____	_____	_____	_____	0
8. Telephone	_____	_____	_____	_____	0
9. Travel	_____	_____	_____	_____	0
10. Training	_____	_____	_____	_____	0
11. Library	_____	_____	_____	_____	0
12. Insurance	_____	_____	_____	_____	0
13. Audit	_____	_____	_____	_____	0
14. Litigation	_____	_____	_____	_____	0
15. Capital Additions (Specify) _____	_____	_____	_____	_____	0
16. Contractual Services (Specify) _____	_____	_____	_____	_____	0
17. Other (Specify) _____	_____	_____	_____	_____	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	_____	_____	<b>0</b>
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	_____	_____	<b>0</b>

\*\*Directions for filling out this form are on the prior tab named "Instructions".

## Budget Narrative

Please use this space provided to explain your **IOLTA- BCLS-CVCLS- Veterans** budget narrative and request for revision: a *brief, but specific*, explanation or description of intended expenditures for each line item for which funds have been granted. For the salary line items, an explanation of how the funds will be used in FTE

1. **Lawyers:**

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2. **Paralegals:**

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3. **Other Staff:**

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4. **Employee  
Benefits:**

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5. **Space:**

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6. **Equipment  
Rental:**

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7. **Supplies:**

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8. **Telephone:**

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9. **Travel:**

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10. **Training:**

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11. **Library:**

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12. **Insurance:**

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13. **Audit:**

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14. **Litigation:**

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15. **Capital additions:**

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16. **Contract  
services:**

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17. **Other:**

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**Prohibited Activity (BCLS Funds only)**

**1. Potential Prohibited Activities**

*Place a check mark next to any activity below in which the organization might engage with funds other than BCLS. (Rule 8 \* prohibits the use of any BCLS funds, directly or indirectly, to support any of the activities listed.)*

- a. Class action lawsuits
- b. Abortion-related litigation
- c. A lawsuit against a governmental entity
- d. A lawsuit against a political party
- e. A lawsuit against a candidate
- f. A lawsuit against an officeholder for action taken in the individual's official capacity
- g. Lobbying for or against any candidate or issue
- h. Representation of any individual during a time when that individual is confined to a local, state, or federal jail or prison. (For the purposes of the BCLS Program, a person is considered to be so confined if it is as a result of a determination of criminal responsibility by a court of competent jurisdiction or if the person is being held under
- i. Legal services to any individual who is not legally in this country, unless necessary to protect the physical safety of the individual
- j. Filing claims for actual or punitive damages in lawsuits to compel the payment of government benefits to which the claimant is entitled

**Note:** BCLS funds must be budgeted in accordance with Rule 9.7. (see below)

**2. Uses of Requested BCLS Funds ONLY**

*Your response to this section must correlate to the budget you submitted in worksheet, "A. Proposed Budget," column b.*

**a. Personnel**

*If you requested BCLS funds for personnel expenses, list below the positions for which BCLS funds will be used, recognizing that these positions are prohibited from performing any activity that is prohibited by the Rules.*

Lawyers:	<input type="text"/>
Paralegals:	<input type="text"/>
Other Staff:	<input type="text"/>
Employee Benefits:	<input type="text"/>

**Note:** Rule 9.7 (i) states that with regard to personnel-related direct expenses, BCLS funds may be used only if the

*Your response to this section must correlate to the budget you submitted in worksheet, "A. Proposed Budget," column*

**b. Non-Personnel**

*Describe the specific costs for which the requested BCLS funds will be used; for example, "purchasing supplies",*

Space:	<input type="text"/>
Equipment Rental:	<input type="text"/>
Supplies:	<input type="text"/>
Telephone:	<input type="text"/>
Travel:	<input type="text"/>
Training:	<input type="text"/>
Library:	<input type="text"/>
Insurance:	<input type="text"/>
Audit:	<input type="text"/>
Litigation:	<input type="text"/>
Capital Additions:	<input type="text"/>
Contract Services:	<input type="text"/>
Other:	<input type="text"/>

**Note:** Rule 9.7(ii) In compliance with Generally Accepted Accounting Principles, overhead expenses may be allocated

1. The dollar amount specified in the Approved Funds Budget; or
2. The dollar amount calculated by the percentage ratio of indirect expenses to direct expenses calculated on an

Overhead expenses are those that are fungible in nature in that they cannot be separately identified as having been incurred for a specific purpose. Some examples of overhead expenses are occupancy, office supplies, utilities, telephone, and other equipment.

\* All BCLS rules referenced here are rules in the "Order Approving Rules & Procedures Governing the