



GUIDELINES FOR SUBMITTING BUDGET REVISION REQUEST

We recommend that you take time to review your expenses periodically. If your project budget changes significantly (e.g., salary savings due to late hire, staffing changes, etc.) or you find that expenses are tracking higher or lower than projected, you may need to shift funds between line items to avoid disallowed costs and/or having to return unspent funds at the end of the grant term.

F5AC fiscal guidelines permit one budget revision per fiscal year, although your Program Officer may accept revision requests more frequently on a case-by-case basis.

If you need to adjust your budget, the following documentation is **required** and must be submitted to your Program Officer via email:

- Budget revision request specifying the changes you wish to make (please use “First 5 Alameda County Budget Revision Request” form; instructions for completing the form are in your grantee handbook)
- Budget narrative submitted as a MS Word document or text in an email providing the rationale for each increase or decrease in an approved line item

Your Program Officer will notify you within 30 days of receiving your request whether your budget revision is approved.

Important reminders:

- New line items require prior approval by your Program Officer. Expenditures reported for line items which are not listed in your current approved budget at the end of the grant term will be disallowed
- F5AC permits expenditures up to 10% over the approved line item amount. Budget adjustments in excess of 10% of the approved line item must be communicated in writing and approved by your Program Officer prior to incurring expenses. Retroactive budget revisions will not be accepted
- Any amounts which exceed 110% of the approved line item amount will be disallowed at the end of the grant term. There are two exceptions:
 - Evaluation costs have a hard cap of 5% of total direct costs
 - Administrative/Indirect costs have a hard cap of 15% of total direct costs

- F5AC reconciles budgets *by line item* (not by general categories such as total Personnel Expenses, total Subcontractor Expenses, etc.). Please look at spending for each line item in your budget to make sure expenditures fall within the guidelines described above

Please see your grantee handbook for additional information about First 5 Alameda County's fiscal guidelines and instructions for completing the "First 5 Alameda County Budget Revision Request Form".

Please contact your Program Officer if you have questions about eligible expenses or how to shift funds in your project budget.