BUDGET REVISION PROCEDURES
SPONSORED RESEARCH AWARDS

Overview

The University of North Carolina at Charlotte recognizes that budget revisions are sometimes necessary to appropriately re-allocate budget for support of allowable costs on a sponsored project.

Requests for a budget revision of funds involving a sponsored research project are made using UNC Charlotte’s Central Grants & Contracts Office Budget Revision form. The completed/signed form is emailed to our respective representative in the Central Grants & Contracts Office for processing.

Either the Principal Investigator (PI), the department or center BSS, the COE Office or UNC Charlotte’s Central Grants & Contracts Office will identify/communicate the need to revise the approved budget within the sponsored project, depending on the situation.

What to Keep in Mind When Completing a Budget Revision Form

1. Review the approved budget and requirements of the Uniform Guidance, 2 CFR Part 200 and the sponsor guidelines.

2. Prior approval from the sponsor is required for the following:

   a. The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the awarding agency,

   b. The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense,

   c. Per the specified terms and conditions indicated in the sponsor’s award notice.
3. Review award terms and conditions of specific sponsored research project requirements to determine if the budget revision requires sponsor prior approval.

4. If sponsor prior approval is required, the appropriate research administrator in the COE Contracts & Grants Office will work with the post-award representative in the Central Grants & Contracts Research Office to submit a written request to the sponsor. Ask the project PI to supply the budget justification which is to be included with the request to the sponsor.

5. If sponsor prior approval is not required and the request meets Uniform Guidance 2 CFR 200 guidelines and sponsor guidelines, complete the budget revision for PI’s signature.

6. The appropriate research administrator in the COE Contracts & Grants Office will notify the PI and corresponding BSS when the budget revision is entered in Banner. Normally the Central Grants & Contracts Office assigned representative will send email notification when it is approved and entered in Banner.

7. Check Banner to make sure the budget revision was entered correctly.

**Who Completes the Budget Revision Process for the COE?**

1. If the COE Contracts & Grants Office completes the budget revision (BR) for the BSS or PI, the COE Contracts & Grants research administrator will email the completed BR to the PI instructing the PI to approve / print out / sign the BR.
   a. The COE Contracts & Grants Office research administrator will copy the BSS on the email with the BR to the PI.
   b. Instruct the PI to give it to the BSS so the BSS can scan and email it to the COE Contracts & Grants research administrator.
   c. The COE Contracts & Grants research administrator will email it to the Central Grants & Contracts post-award administrator in the Central Grants & Contracts Office for processing.
   d. Copy the BSS on the email.
   e. The research administrator in the COE Contracts & Grants Office will inform the BSS that the budget revision is approved and entered in Banner.
   f. Depending on the arrangement made between the COE Contracts & Grants Office research administrator and the BSS determines who makes the budget adjustment in SAM
2. If the PI’s respective BSS completes the budget revision, ask the BSS to email the draft budget revision to the research administrator in the COE Contracts & Grants Office for review.

   a. The COE Contracts & Grants office will review the budget revision, and if it needs to be revised again, the COE Contracts & Grants Office will discuss with the BSS and ask for a revised budget revision.

   b. When the final budget revision is ready for PI signature, the COE Contracts & Grants Office will email the final budget revision back to the BSS for PI signature.

   c. Ask the BSS to scan / email the signed budget revision to the COE Contracts & Grants Office research administrator.

   d. The COE Contracts & Grants Office research administrator will email it to the post-award administrator in the Central Grants & Contracts Office for processing.

   e. Copy the respective BSS on the email.

   f. Ask the post-award administrator in the Central Grants & Contracts Office informs the COE Contracts & Grants Office research administrator when the budget revision is approved and entered in Banner.

   g. The research administrator in the COE Contracts & Grants Office will inform the BSS that the budget revision is approved and entered in Banner.

   h. Depending on the arrangement made between the COE Contracts & Grants Office research administrator and the BSS determines who makes the budget adjustment in SAM
To Find the Most Current Budget Revision Form to Use

1. Go to http://www.uncc.edu and click on http://research.uncc.edu/departments/grants-contracts-administration-gca/forms. Click on “budget revision form” in the middle of the screen under “post award management forms.” Always retrieve it from the “research” website so that the most current version is used.

2. Save the budget revision form in the applicable electronic proposal project folder on the COE Contracts & Grants Office shared drive “M” and then complete it.

3. Below are scenarios that may be encountered when completing a budget revision:

   a. **Scenario #1:**

      PI would like to travel to the IEEE conference in Tampa, Florida, to present research results and will need $2,000 to cover the trip. Since the sponsor is NSF, we have expanded authority to process a BR to cover this trip.

      i. In project fund 530000, the PI has $4,000 remaining in the capital equipment budget due to the purchase of equipment at a sizeable discount. Per telephone conversation with the PI, the $2,000 plus applicable F&A can be taken from the remaining capital equipment category.
ii. Since capital equipment is exempt from the 51% MTDC F&A rate, budget will be added to the F&A category per the budget revision below.

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**BUDGET REVISION FORM**

<table>
<thead>
<tr>
<th>DEPARTMENT NAME</th>
<th>ETCM</th>
<th>DATE: 3/17/17</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>FUND NUMBER</th>
<th>ACCOUNT NAME</th>
<th>ACCOUNT NUMBER</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<tr>
<td>530000</td>
<td>Indirect Overhead Costs</td>
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<td></td>
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<tr>
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<td>Domestic Travel</td>
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</table>

**TOTAL**

|              | $ 3,020.00 | $ 3,020.00 |

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**Why is this budget revision being requested?**

The piece of equipment was purchased for less than was budgeted due to receiving a steep discount. Since the PI has had phenomenal results exceeding her expectations from this project, she would like to attend the additional IEEE conference as a presenter to again share her results. Additional F&A is also being added.

**PREPARED BY:** Wendy Meier 3/17/17  
**EXT:** x7-7729

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**Principal Investigator (PI):** Norm Research Project PI

**PI APPROVAL(S):** (Please Print)  
**Date**

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**To be completed by Grants & Contracts Administration:**

**Funding Agency Guidelines:**

**GCA Approval:**  
**Date Entered:**  
**Entered By:**
b. Scenario #2:

PI would like to pay tuition and fees for a newly hired Graduate Research Assistant (GRA) at the current rate of $4,689, and currently the remaining budget in the tuition and fees category is zero.

i. In project fund 530000, there is $4,000 remaining in the GRA budget that will not be needed. Since this is an industry funded fixed price contract, permission from the sponsor is not required to revise the budget.

ii. After discussion with the PI, the PI agrees that the budget can come from the GRA category.

iii. Since GRA salary is subject to the 51% MTDC F&A rate, but tuition budget is exempt from F&A, the full $4,689 does not have to come out of the GRA salary category. $3,105 can be transferred out of the GRA category and $1,584 can be transferred out of the indirect overhead cost category to equal the $4,689 that is needed in the tuition and fees category per the budget revision directly below. ($4,689 / 1.51 = $3,105 x .51 = $1,584).
## BUDGET REVISION FORM

<table>
<thead>
<tr>
<th>FUND NUMBER</th>
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<th>ACCOUNT NUMBER</th>
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<tr>
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<td>530000</td>
<td>Indirect Overhead Costs</td>
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<td></td>
<td>$ 1,584.00</td>
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<tr>
<td>530000</td>
<td>Tuition Assistance</td>
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<td></td>
<td>$ 4,689.00</td>
</tr>
</tbody>
</table>

**TOTAL** $ 4,689.00  $ 4,689.00

**Why is this budget revision being requested?**

Remaining graduate research assistant salary budget will not be needed as project closes the end of current semester and current GRA will complete the student work on the project. Since tuition budget is exempt from F&A, we will not need $1,584 in F&A budget, thus we only need to take $3,105 from account 911250.

**PREPARED BY:** Wendy Meier 3/17/17  **EXT:** x7-7729

**To be completed by Principal Investigator**

Please explain how this Budget Revision impacts the scope of work of the project?

This BR does not impact the scope of work but makes it possible to complete the project deliverables.

**PRINCIPAL INVESTIGATOR (PI):** Norm Research, Project PI

(Please Print)

**PI APPROVAL(S):**

Date

**To be completed by Grants & Contracts Administration:**

Funding Agency Guidelines:

GCA Approval:  Date Entered:  Entered By:
Links of Interest

UNC Charlotte Research Administration Policy 50.1: Allowable Costs:  

UNC Charlotte Research Administration Policy 50.6: Financial Award Management:  

Uniform Guidance 2 CFR 200.308:  