



ISSUING AUTHORITY: INDIANA DEPARTMENT OF CORRECTION

EFFECTIVE DATE: 1/1/2024

3.2 Entity Program Budget and Revisions

APPLICABLE TO:

Entities who receive Community Corrections & Justice Reinvestment Grant Funding or Juvenile Community Corrections Grant Funding:

1. Adult Community Corrections;
2. Juvenile Community Corrections;
3. Probation;
4. Pretrial Services;
5. Court Recidivism Reduction Programs;
6. Prosecutor’s Diversion Programs; and
7. Jail Treatment;

Summary

The purpose is to provide guidelines of the financial management of awarded grant funds.

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Entity Program Budget

A line-item budget must be included with each grant application. All items included in the budget must be allowable, allocable, reasonable, and necessary. Budget line items must be specific. The budget must correlate to the application's program narrative. Failure to follow these requirements may result in reduced or denied funding.

Upon receipt of the fully executed grant agreement from the Department, the grant recipient will continue or immediately begin programmatic activities as defined in the approved grant application and in the approved budget. Grant recipients must complete all grant requirements in their defined grant program period.

An approved program budget is incorporated into the Community Corrections & Justice Reinvestment Grant Agreement (also referred to as the "grant contract"). The signed agreement establishes the funding level and approves the expenditure of the awarded funds and project income as specified in the budget sections of the grant application.

The budget sections of the approved grant application are the guide and authority for the expenditure of the allocated funds. Funds must be expended as pre-approved and specified in the budget section of the Community Corrections & Justice Reinvestment Grant Agreement.

Budgets are divided into four categories termed *Major Budget Categories*. These are:

- Series 100, Personnel
- Series 200, Supplies
- Series 300, Services
- Series 400, Equipment

NOTE: *All expenditures which are not part of the approved Community Corrections & Justice Reinvestment Grant Agreement or approved using the "Transfer/Additional Appropriation Form" are unallowable expenditures.*

Entity Grant Budget Revisions

Transfers Across Major Budget Categories

To transfer funds across Major Budget Categories, a Transfer Request may be made any time during the grant cycle. The Community Corrections Advisory Board must approve the request prior to submitting to the Department. Requests to transfer, appropriate, or re-appropriate are not approved until a signed copy of the request form from IDOC is returned to the requesting entity.

Only transfer requests across major budget categories need to be submitted to the Department for approval. Your assigned Program Director may provide guidance during the request process including completing the **Transfer/Additional Appropriation Request Form** if needed.

When an entity changes an approved Major Budget Category (*i.e., receives Department approval for the Transfer Request*), subsequent budget categories of the Monthly Financial Reports must be modified to reflect the changes. Further instruction is provided in **Procedural Bulletin 3-4 Financial Reporting**.



Transfers Within Major Budget Categories

The Department does not require a transfer request to transfer funds across line items within a major budget category. Unless the program has additional local requirements for transferring funds across line items within a major budget category, no transfer request is required.

***Note:** While IDOC Approval is not needed in this instance, the Department strongly recommends obtaining Advisory Board approval for any changes made to the contractual budget.*

Project Income Budget Revisions

Applies to Adult Community Corrections entities only

Community Transition Program Fund

Participating Community Corrections entities may request to transfer Community Transition Funds (CTP) to the Project Income (PI) fund at any time during the grant cycle. These transfers do not alter the approved PI budget; they are to document an actual transfer from the CTP fund to the PI fund cash balance. The Community Corrections Advisory Board must approve the request prior to submitting to the Department.

Project Income Transfer to State Grant Fund

***Note:** Unspent money transferred into the State Grant Fund may not be transferred back to Project Income Fund*

The budget sections of the approved Grant Application are the guide and authority for the expenditure of the allocated funds. The Grantee shall not spend more than the amount allocated to any budget category or outside of the funding allocation awarded under the Community Corrections & Justice Reinvestment Grant Agreement without the prior written consent of the Grantor.

If Project Income Funds (or other identified county funding) needs to be transferred into the State Grant Fund to account for an over expenditure of grant funding or due to a county process, a **Transfer/Additional Appropriation Request Form** must be submitted and approved by the Department. This type of transfer is highly discouraged by the Department as unspent money transferred into the State Grant Fund may not be transferred back to Project Income Fund.

***Note:** If the Advisory Board and county fiscal agent have approved the process of a Cash Reimbursement, the Department does not need to approve the transaction and a request form is not required. Cash Reimbursement occurs by the entity's State Grant fund invoicing the Project Income fund to cover previously approved expenditures from the approved Program Budget. Generally, this occurs when one expense (e.g. salary) must be paid from more than one account, but the expenditure is only allowed to come from one account. Proper documentation must be submitted to the assigned Program Director and provided to the Department's fiscal auditors to reconcile the transactions with the county fiscal agent's reports.*



Additional Appropriations

Additional Appropriation refers to an increase in funds be added to the State Grant Fund or Project Income Fund to increase the budgeted amount outside of what has been approved in the Community Corrections & Justice Reinvestment Grant Agreement.

State Grant Additional Appropriations

The process for State Grant Funding is on an annual basis through the Community Corrections & Justice Reinvestment Grant process. No additional appropriation requests for state funding will be considered during the current grant cycle. To request additional funding, the grantee must submit a request as outlined in the following grant cycle's Grant Application & Announcement.

Project Income Additional Appropriations

An Additional Appropriation request for Project Income may be made any time during the grant cycle. The Community Corrections Advisory Board must approve the request prior to submission to the Department. Requests to transfer, appropriate, or re-appropriate are not approved until a signed copy of the request form from IDOC is returned to the requesting entity.

Additional Appropriation requests are incurred voluntarily at the Grantee's sole risk, and upon its own credit and expenses. It is the Community Corrections Advisory Board and the Grantee's responsibility to not request more than what is available and/or collected within the grant cycle. Additional Appropriations based on projected collections and not what is currently available is highly discouraged by the Department.

Your assigned Program Director may provide guidance during the request process including completing the **Transfer/Additional Appropriation Request Form** if needed.

Types of Additional Appropriations:

Additional Appropriation with a Revised Budget: A Revised Budget must be attached with an additional appropriation request if the change is permanent and will impact the following fiscal year's budget or is a contractual change.

Examples include:

- Permanent Changes to PERF, FICA, Insurance, etc.
- Contract Changes for Performance Bonuses or Funding Increase or Decrease

Additional Appropriation without a Revised Budget: Additional Appropriation without a revised budget will be for additional funds requested from another source which were not appropriated in the current fiscal year budget for one-time purchases or appropriation.

Examples include:

- Office Equipment or Capitol for Computers, Vehicles, Temporary Contracts, etc.

Negative Appropriation: Lessening the appropriation amount in the approved budget (Project Income only)

Examples include:

- Having more money appropriated in the budget than is in the fund at the end of a county fiscal year or Department grant cycle
- Being awarded another grant and no longer needing the initially appropriated amounts
- Other reasons for a negative appropriation will be evaluated on a case-by-case basis



Prohibited Budget Revisions

All expenditures which are not part of the approved Community Corrections Grant Agreement or approved through the **Transfer/Additional Appropriation Request Form** are disallowed expenditures. No budget revisions may be made outside of the grant expenditure period.

Transferring grant funds into another fund is strictly prohibited. ***Grantees overseen by the same advisory board may not commingle or utilize funds awarded to other entities/ programs.***

IDOC does not have oversight over County General or grant funds awarded by other agencies and does not approve additional appropriations if additional funds are granted or need to be appropriated.

Note: *While IDOC Approval is not needed in this instance, the Department strongly recommends obtaining Advisory Board approval for any changes made to the contractual budget.*

IDOC Request Process

An entity will complete the **Transfer/Additional Appropriation Request Form** as outlined at the end of this bulletin. The form may be obtained from your assigned Program Director or the Division's webpage. Once Advisory Board approval is obtained, the form is submitted to the entity's assigned IDOC Program Director via email.

The Program Director will ensure the form has been completed fully and appropriately. If the entity is not current on other grant requirements/submissions, the Program Director will request the outstanding documentation/reports prior to submitting the request for consideration. This may include, but is not limited to, Monthly Financial Reports, Advisory Board Meeting Minutes, and Monthly Data Snapshots.

The request form is submitted by the Program Director to the IDOC Community Corrections Division Assistant Director for consideration. If needed, the request is escalated to higher levels of administration for consideration. The Assistant Director will return the signed, decided request form to the Program Director. The request form is saved by the Program Director for Department documentation then returned via email to the entity.

Approved and/or denied request forms are to be kept by the entity for the purposes of the Department's fiscal audit.

When an entity changes an approved budget category, (e.g., by transferring between categories with Department approval), subsequent budget categories of the Monthly Financial Reports must be modified to reflect the newly adjusted categories. (Further instruction is provided in *Procedural Bulletin 3-4 Financial Reporting*.)

Note: *Approved requests must be documented on the monthly Financial Report for the month the transaction occurs with the auditor's office.*



Completing a Transfer/ Appropriation Request Form

**Indiana Department of Correction – Community Corrections Division
TRANSFER/ ADDITIONAL APPROPRIATION FORM**

County/ Regional Name: Click Here ¹ to Enter County Name **Date:** Click Here to Select Date ² **Year of Funds:** Choose an Item ³

Entity (Choose One): Community Corrections Probation Court Recidivism Reduction Program (Court Name: _____)

NOTE: If you are requesting two (2) or more transactions, multiple Transactions are required.

FROM (Drop Down Menu)	Minor Point/ Line Item (Click in Box to Type)	Amount (Click in Box to Type)	Fund (Drop Down Menu)
Click Here	Click Here	Click Here	Click Here
Click Here	Click Here	Click Here	Click Here

- County/Regional Name:** Select the County or Regional Name.
- Date:** Click inside the box then click the grey down arrow. Choose the correct date from the calendar.

**Indiana Department of Correction – Community Corrections Division
TRANSFER/ ADDITIONAL APPROPRIATION FORM**

County/ Regional Name: Click Here to Enter County Name **Date:** Click Here to Select Date **Year of Funds:** Choose an Item ³

Entity (Choose One): Community Corrections Probation Jail Treatment Prosecutor Division
 Court Recidivism Reduction Program (Court Name: Click Here to Enter Court Name)

Choose an item.
FY 2019
2020

- Year of Funds:** Click inside the box then click the grey down arrow. Choose the correct option from the drop-down list.

County/ Regional Name: Click Here to Enter County Name **Date:** Click Here to Select Date **Year of Funds:** Choose an Item

Entity ⁴ (Choose One): Community Corrections Probation Jail Treatment Prosecutor Division
 Court Recidivism Reduction Program (Court Name: Click Here to Enter Court Name)

- Entity:** Select the entity type. If choosing Court Recidivism Reduction Program, click inside the parenthesis for the cursor to appear and type the name of the Court Program.

TRANSFER			
FROM (Drop Down Menu)	Minor Point/ Line Item (Click in Box to Type)	Amount (Click in Box to Type)	Fund (Drop Down Menu)
Click Here ^{5.1}	Click Here ^{5.2}	Click Here ^{5.3}	Click Here
Choose an item.	Click Here	Click Here	Click Here
100 Series	Click Here	Click Here	Click Here
200 Series	Click Here	Click Here	Click Here
300 Series	Click Here	Click Here	Click Here
400 Series	Click Here	Click Here	Click Here
<i>(Right click between \$ and 0; click "Update Field") Total</i>		\$ 0.00	
FROM (Drop Down Menu)	Minor Point/ Line Item (Click in Box to Type)	Amount (Click in Box to Type)	Fund (Drop Down Menu)
Click Here	Click Here	Click Here	Click Here



5. **Transfer:**
FROM

- 5.1 Click inside a box in the first column ("FROM") then click the grey down arrow. Choose the correct option from the drop-down list.
- 5.2 Click inside a box in the second column ("Minor Point/ Line Item" for the cursor to appear. Type in the correct Minor Point and/or Line Item name.
- 5.3 Click inside a box in the third column ("Amount") for the cursor to appear. Type in the correct amount being transferred from this Line Item.

NOTE: If you are requesting two (2) or more transactions, multiple Transfer/ Additional Appropriations Forms are required.

TRANSFER			
FROM <small>(Drop Down Menu)</small>	Minor Point/ Line Item <small>(Click in Box to Type)</small>	Amount <small>(Click in Box to Type)</small>	5,4 Fund <small>(Drop Down Menu)</small>
Click Here	Click Here	Click Here	Click Here
Click Here	Click Here	Click Here	Choose an item.
Click Here	Click Here	Click Here	State Grant Fund
Click Here	Click Here	Click Here	Project Income/ User Fees
<i>(Right click between \$ and 0; click "Update Field") Total</i>		\$ 0.00	CTP

- 5.4 Click inside a box in the fourth column ("Fund") then click the grey down arrow. Choose the correct option from the drop-down list.
- Repeat steps 5.1 through 5.4 as needed. Then right click on "\$0.00" in the grey box at the bottom of the "Amount" column. Choose "Update Field" to auto-calculate the total amount being transferred.

TO

- 5.5 Click inside a box in the first column ("TO") then click the grey down arrow. Choose the correct option from the drop-down list.
- 5.6 Click inside a box in the second column ("Minor Point/Line Item" for the cursor to appear. Type in the correct Minor Point and/or Line Item name.
- 5.7 Type in the correct Minor Point and/or Line Item name.
- 5.8 Click inside a box in the third column ("Amount") for the cursor to appear. Type in the correct amount being transferred from this Line Item.
- 5.9 Click inside a box in the fourth column ("Fund") then click the grey down arrow. Choose the correct option from the drop-down list.
Repeat steps 5.5 through 5.9 as needed.



6.6. Repeat steps 6.2 through 6.5 as needed.

JUSTIFICATION:
Click Here to Type Justification

7

Authorized By: **8** **9 Date:** Click Here to Select Date

Advisory Board Approval: Yes No **Date:** Click Here to Select Date

December 2019						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

Today

7. **Justification:** For either a transfer or an additional appropriation, a concise paragraph should be written explaining the request. If additional information is attached, it must be explained in this section also.
8. **Authorized by:** Type the name of the Director/Entity Head submitting the request (signature not required).
9. **Date:** Click inside the box then click the grey down arrow. Choose the correct date from the calendar.

Advisory Board Approval: **10** Yes No **11 Date:** Click Here to Select Date

December 2019						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

Today

10. **Advisory Board Approval:** Select the appropriate box (Note: Advisory Board approval is required to obtain IDOC approval.)
 - o Seek direction from your Program Director for approval in an emergency without the Advisory Board's approval.
11. **Date:** Click inside the box then click the grey down arrow. Choose the correct date from the calendar.
12. **Submission:** All completed **Transfer/Additional Appropriation Forms** should be scanned (if needed) and emailed to your assigned Program Director.