



Business Affairs Office  
Policy and Procedures for Federal Grant Budget Revision

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Principal Investigators (P.I.'s) may request a budget revision to a Federal award using the following procedures and guidelines:

For budgetary revision that does not require prior agency approval:

- The P.I. will prepare the budget revision, send their request via email and discuss the nature of the changes with the Grants Accountant in the Business Affairs Office.
- The Grants Accountant will review budget revision for compliance and accuracy. If budgetary changes are in compliance with Federal regulations, the Grants Accountant will forward the budget revisions to CUC Financial Services and keep a copy for the file.
- CUC Financial Services will update the general ledger with the revised budget.

For budgetary revision that require prior agency approval:

- The P.I. will prepare the budget revision, send their request via email and discuss the nature of the changes with the Grants Accountant in the Business Affairs Office.
- The Grants Accountant will review budget revision for compliance and accuracy. If budgetary changes are in compliance with Federal regulations, the Grants Accountant or authorized Signing Official (SO)/Authorized Organizational Representative (AOR) will submit budget revision to the granting agency for approval and keep a copy in the file.
- Once notification of approval has been received by the granting agency, the Grants Accountant or authorized SO/AOR will notify the P.I. and CUC Financial Services via email.
- CUC Financial Services will update the general ledger with the revised budget.

Budgetary Revisions that Require Agency Approval

P.I.'s are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions in accordance with the following, unless otherwise specified by the granting agency:

- (1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- (2) Change in a key person specified in the application or award document.

(3) The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

(4) The need for additional Federal funding.

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

(6) The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with OMB Circular A-21, "Cost Principles for Educational Institutions," as applicable.

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

(8) Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.

The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for awards in which the Federal share of the project exceeds \$100,000 and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. No Federal awarding agency shall permit a transfer that would cause any Federal appropriation or part thereof to be used for purposes other than those consistent with the original intent of the appropriation.