

BUDGET REVISIONS

No-Cost Revisions:

Some, but not all, no-cost revisions require a budget amendment.

An amendment is required:

1. When the change would constitute a transfer of funds from one Object Code to another. The budget revision must be submitted and approved before the transfer can occur. (It may also be necessary to revise the written narrative to justify the transfer of funds.)
2. When a transfer of funds results in an increase or decrease in the amount budgeted in an Object Code **that is in excess of 5% or \$2,000, whichever is less.**
3. When there is a transfer of funds between Sub-Object Codes **in excess of 50% or \$10,000, whichever is less.**
4. When there is an **excess of 10% or \$10,000, whichever is less**, between instruction and support services.

In all cases, a budget revision must be submitted and approved before the transfer of funds may be made. It may also be necessary to revise the written narrative to justify a transfer of funds.

The subgrantee may internally authorize transfers of funds between Object Codes if such changes are **less than 5% or \$2,000, whichever is less**, or between Sub-Object Codes if such changes are **less than 50% or \$10,000, whichever is less**, or between instruction and support services if such changes are **less than 10% or \$10,000, whichever is less**, of the approved amounts.

**Nevada Department of Education
BUDGET AMENDMENT RULES**

SUBRECIPIENT: _____ PROJECT NUMBER: _____

SCHOOL / GRANT NAME: _____ FISCAL YEAR _____

CHECK ONE: BUDGET: _____ AMENDMENT: _____

OBJECT	DESCRIPTION	INSTRUCTION COST	SUPPORT SERVICES	TOTAL
100	Salaries	≤ 10% or \$10,000 ↔	≤ 10% or \$10,000	≤ 5% or \$2,000 ↑
200	Benefits			≤ 5% or \$2,000
300	Purchased Professional Services			≤ 5% or \$2,000
400	Purchased Property Services	≤ 10% or \$10,000 ↔	≤ 10% or \$10,000	≤ 5% or \$2,000
500	510 Student Transportation Services			
	580 Staff Travel			
	590 Interdistrict Purchased Services			
	Total 500			
600	610 General Supplies (exclude 612)			
	612 Non InformationTech Items of Value *	↑ ≤ 50% or \$10,000	↑ ≤ 50% or \$10,000	
	640 Books and Periodicals (Ex 641)			
	641 Textbooks			
	650 Supplies; Info Tech (Ex 651 , 652, 653)	↓ ≤ 50% or \$10,000	↓ ≤ 50% or \$10,000	
	651 Software			
	652 Information Tech Items of Value *			
	653 Web-based and Similar Programs	↔ ≤ 10% or \$10,000	↔ ≤ 10% or \$10,000	
Total 600			≤ 5% or \$2,000	
800	810 Dues and Fees	↑ ≤ 50%	↑ ≤ 50%	
	890 Other Miscellaneous	↓ ≤ 50%	↓ ≤ 50%	
	800 Other	↔ ≤ 50%	↔ ≤ 50%	
	Total 800			
Subtotal 100 - 600 & 800				No Change
Indirect Cost				
700	730 Equipment: over \$5,000 each			
	700 Other			
	Total 700			
TOTAL				No Change

Signature: _____ Date: _____
Signature of Authorized Representative

Name/Title: _____

* All Items of Value must be itemized on the Budget Detail.

** Indirect Cost Rates must be approved by the Dept. of Education before the sub-grantee may budget for and charge those costs to the grant.

DEPARTMENT OF EDUCATION USE ONLY	
_____	_____
Initial	Date Approved