

5c. Budget

During the budget year, programs may find it necessary to make changes to approved budget line items. Grantees may make budget revisions without approval if the total change is less than 10% of the entire budget. Budget revisions that exceed 10% of the entire budget require a budget modification request be sent to Nevada Volunteers by email. If approved, the grantee may be required to complete a grant amendment in eGrants. For any requested budget modifications in OnCorps, a corresponding written explanation must be provided via email, which includes the reason for the change and what the adverse consequences would be if the request were denied. Nevada Volunteers staff determines whether additional approval from CNCS is required. If CNCS approval is required, staff drafts CNCS approval request and sends request to CNCS grants officer for review of budget modifications.

Programs must obtain the prior written approval of Nevada Volunteers and the Corporation before making the following budget modifications:

- Specific Costs Requiring Prior Approval before Incurrence under the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. For certain cost items, the cost circulars require approval of the awarding agency for the cost to be allowable. Examples of these costs are overtime pay, rearrangement and alteration costs and pre-award costs.
- Entering into subgrants or contracting out any program activities funded by the grant that have not been specifically identified in the approved application and grant.
- Transferring funds among cost categories, which exceed the total overall budget by more than 10 percent. Administrative cost limits cannot be exceeded.
- Purchasing of equipment over \$1000 using grant funds, unless specified in the approved application and budget.
- Change in or absence of program director or other key agency personnel.