I. Purpose
The purpose of this Standard Operating Procedure (SOP) is to describe how Post-Award Specialists (PAS) execute a budget revision on a grant award. This process will promote a consistent approach and understanding to ensure all budget revisions are handled the same way throughout the GO Centers.

II. Introduction
A budget revision is triggered in one of two ways. It is either done after a PAS performs a monthly budget review and finds that funding is short in an account code, or if a Principal Investigator (PI) requests a budget item but does not have the requisite funds in that account to purchase the items. Please note that some sponsors require approval before a budget revision is initiated.

III. Procedure
The PAS must first review the sponsor guidelines and/or contract to check the requirements for a budget revision (e.g., sponsor approvals needed). The PAS must then also check the awarded budget to see if funds have been allocated for this expense or not. If sponsor approval is needed for budget revisions, the PI and PAS must collaborate on the appropriate documentation to send to the sponsor.

Currently, budget revisions are processed by a PAS either electronically through eRS or manually through eRS.

If the budget has been entered as an electronic budget in eRS after the notice of award, then budget revisions are done by changing that budget in eRS. Once changes are made, they are sent to the grant accountants, who apply the changes in Banner. This is the preferred budget setup and revision process in eRS.

The other budget revision process involves uploading a PDF of an Excel worksheet as a related doc in eRS. There is a budget revision form that must also be included with the
revised Excel worksheet. Once uploaded, the revised budget is submitted for GO Center review, and then is sent to Sponsored Programs Accounting (SPA) for review, approval, and execution of the budget change in Banner.

IV. Version History

<table>
<thead>
<tr>
<th>Version Date</th>
<th>Approval Date</th>
<th>Summary Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>[01/01/2019]</td>
<td>[01/01/2019]</td>
<td>Initial Version</td>
</tr>
</tbody>
</table>