Budget Revisions Policy

Policy Number: 600-020
Effective Date: April 3, 2007
Last Updated: June 14, 2025
Issuing Authority: Office of the Senior Vice President for Research
Responsible Offices: Sponsored Program Office (SPO)

Purpose:

This policy provides guidance on budget revisions for sponsored programs at Howard University and all affiliated entities, ensuring compliance with:

- Uniform Guidance (2 CFR 200.308 - Budget Revisions and Program Plans) for federal awards
- Federal and non-federal sponsor-specific terms and conditions (e.g., NIH, NSF, DOD, DOE, private foundations, corporate sponsors)
- Institutional policies

This policy applies only to budget revisions under externally funded sponsored program agreements, as defined in the Award Acceptance & Setup Policy (600-006).

Budget revisions under non-sponsored external funding (e.g., gifts, donations, or unrestricted funds) are not subject to this policy and should follow the university's unrestricted funding financial policies.

Policy:

It is Howard University's policy that all budget revisions must be reviewed and approved by SPO to ensure compliance with sponsor terms, institutional requirements, and federal and non-federal regulations before implementation.

- For federal awards – Budget revisions must follow 2 CFR 200.308 Budget Revisions and Program Plans, agency-specific regulations, and the award terms and conditions.
- For non-federal awards – The PI and SPO must review the sponsor's terms and conditions to determine allowable budget modifications.
- For internal approvals under Expanded Authority – The PI must submit a request to SPO in the OoR ticket system for review and approval per sponsor policy.

All budget revisions, whether requiring sponsor prior approval or not, must be documented in Cayuse before processing in Workday.

Business Process Description:

The business process follows these key phases:
- PI/Department submits budget revision request in the OoR ticket system to SPO
- SPO reviews all budget revisions for compliance
- If required by the award terms and conditions, SPO requests approval from the sponsor of the budget revision
- SPO logs approved request in Cayuse
- SPO processes budget revision in Workday

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Roles and Responsibilities:

Sponsored Programs Office (SPO):
Reviews all budget revision requests. Determines if sponsor approval is required. Routes sponsor-required requests. Approves and routes non-prior approval requests. Logs approved budget revisions in Cayuse. SPO reviews the award terms and conditions and determines if sponsor notification and request for approval is necessary. SPO processes all approved budget revisions (both those delegated and those requiring sponsor approval) and notifies sponsors if required.

Authorized Organizational Representative (AOR):
The institutional signatory authority housed within SPO, responsible for signing and accepting externally funded awards.

Principal Investigator (PI):
Submits budget reallocation request to SPO.

Compliance Considerations:

- Uniform Guidance (2 CFR 200.308 - Budget Revisions & Program Plans) applies to all federal awards.
- Federal agencies (e.g., NIH, NSF, DOD) and non-federal sponsors may have additional rebudgeting restrictions beyond Uniform Guidance.
- Howard University must comply with the most restrictive sponsor requirements.
- All budget revision requests must be documented in Cayuse for tracking and compliance audits.

Related Processes/Events:

- Award Acceptance & Setup Policy (600-006)
- Subcontract Execution & Approval Policy (600-013)
- Prior Approval Policy (600-016)
- Effort Reporting Policy
- Direct and Indirect Cost Charging Policy
- Office of Research Ticketing System (OoR)