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## 29 C.F.R. § 95.25

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### Revision of budget and program plans.

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- (a) The budget plan is the financial expression of the project or program as approved during the award process. It may include either the Federal and non-Federal share, or only the Federal share, depending upon DOL's requirements. It shall be related to performance for program evaluation purposes whenever appropriate.
- (b) Recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions, in accordance with this section.
- (c) For nonconstruction awards, recipients shall request prior written approvals from the grant officer for one or more of the following program or budget changes:
- (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.
  - (6) The inclusion, unless waived by the grant officer, of costs that require prior approval in accordance with OMB Circular A-21 (codified at 2 CFR part 220), "Cost Principles for Institutions of Higher Education," OMB Circular A-122 (codified at 2 CFR part 230), "Cost Principles for Non-Profit Organizations," or 45 CFR part 74, Appendix E, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals," or 48 CFR part 31, "Contract Cost Principles and Procedures," as applicable.

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