



Title: Budget Revisions Policy for Grants
Effective Date: August 1, 2025
Issuing Authority: Provost
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Purpose

During the life of a project, it may become necessary to modify certain aspects of the original project. Such changes may involve re-budgeting of funds among expense budget categories or adjusting the length of a project period. To minimize the administrative burden associated with revised budget requests, many funding agencies allow some flexibility to adapt award spending patterns to match the changing circumstances of the sponsored project.

Scope

This policy applies to Mercer University employees participating on grant-funded projects.

Exclusions

None

Policy Statement

1. The extent of allowable budget revision is typically defined in the award terms and conditions, program announcement, or sponsor's policies and can vary significantly between individual grants. Restrictions may range from a prior approval requirement for any budget revisions to a requirement for a line-item budget category or total budget revisions up to a certain threshold (e.g., re-budgeting flexibility up to 10% within proposed line-item budget categories).
2. Principal Investigators should refer to their award-specific documentation before rebudgeting their awards.
3. Budget revisions due to a significant change in the scope of work (SOW) may require a considerable amount of funds to be shifted between expense categories. However, even if significant changes are not anticipated, all rebudgeting requests based on a change in the SOW must be submitted and approved by the sponsor.

4. If award policies are not clear or if the planned rebudgeting requires prior approval by the sponsor, Principal Investigators should contact the Office of Research and Sponsored Program for assistance.

5. If allowed within the terms and conditions or if sponsor approval is required, all budget revisions/budget amendment/budget adjustments must be submitted by the Principal Investigator or their designee through Workday.

Additional Resources

Instructions for Creating a Budget Amendment:

<https://accounting.mercer.edu/www/mu-accounting/workday/upload/Create-a-Budget-Amendment-Budget-Adjustment.pdf>