

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Purpose

To provide budget narrative templates that meet ADE's requirements for the ESEA Consolidated Application. To illustrate implementation with relevant examples.

## N.R.A.C and the 5 W's

Start with N.R.A.C. Ensure your budget narrative is describing costs that are **Necessary**, **Reasonable**, **Allocable** and correctly **Coded** for the grant that is providing the funding. As you are writing your narratives, keep in mind the 5 W's, based on the Uniform Grant Guidance Cost Principles.

To access the regulatory and legislative links associated with writing budget narratives for federal programs see [Appendix A](#).

Question for LEA	Question for SEA	Reference
<b>What</b> is proposed for purchase?	Is it allocable & allowable under the grant?	2 CFR §200.405
<b>Why</b> is the expense necessary? <b>What</b> purpose will it serve?	Is the cost necessary? Is the cost Included in the IAP in response to a need?	2 CFR §200.403
<b>Who</b> benefits or uses it?	Is it allocable? Is the coding aligned to the USFR or USFRCS?	2 CFR §200.405
<b>How</b> much does it cost? <b>How</b> was the cost determined?	Is the cost reasonable?	2 CFR §200.404
<b>Where</b> is the event?	Is travel required based on the location of the event? If so, are travel costs reasonable?	2 CFR §200.459 2 CFR §200.474
<b>When</b> is the event taking place?	Can the service reasonably be concluded in the time proposed? Will it occur within the timeframe of the grant? Has it been pre-approved, if applicable?	2 CFR §200.459 2 CFR §200.474

Reference: Title I Admin

## Grant Specific Formatting in Budget Narrative

- **Title I-A, Title II-A, Title I-D, RLIS:** Set-asides (Title I-A only), site names (for school allocations), designations of certified vs. classified staff, etc.
- **Title IV-A:** Label each cost by category – Well-Rounded Education, Safe & Healthy Students, or Effective Use of Technology

## Use the links below for examples for each object code:

[6100 – Salaries](#)

[6500 – Other Purchased Services](#)

[6200 – Benefits](#)

[6600 – Supplies](#)

[6300 – Purchased Professional Services](#)

[6700 – Equipment](#)

[6400 – Purchased Property Services](#)

[6800 – Miscellaneous](#)

Click [here](#) for other helpful hints regarding Budget Revisions.

***This document provides samples but is not an all-inclusive list of approvable formats, costs, etc.***

***Disclaimer: Real-world examples are used to provide concrete details regarding how to structure a narrative and are not to be interpreted as endorsements of any real people, businesses, or products by the Arizona Department of Education.***

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## Object Code: 6100 Salaries

<b>Function Code 1000 (Direct Instructional Contact with Students)</b>
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Board Adopted Salary, Hourly or Stipend Rate
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### Salaried Position Format: (FTE) x (salary) = total

*May include classroom teacher, reading interventionist, paraprofessional*

#### Example 1:

Middle school math intervention teacher (.7 FTE x \$52,000) = \$36,400

#### Example 2:

3 FTE third through fifth grade paraprofessionals at ABC Elementary School to support the reading intervention program.

Position #1 (1 FTE) X \$18,000 = \$18,000

Position #2 (1 FTE) X \$17,000 = \$17,000

Position #3 (1 FTE) X \$22,000 = \$22,000

**Total = \$47,000**

### Hourly Format: (# of Staff) x (# of Hours) x (hourly rate) = total

*May include before/after school tutoring intervention or enrichment*

#### Example 1:

Summer School Program 52 teachers x 16 hours x \$31/hr. = \$25,792

#### Example 2:

6 paraprofessionals to assist during after school STEM program x 12 hours x \$15/hr. = \$1,080

### Flat Stipend Format: (# of Staff) x (stipend amount) = total

*May include before/after school tutoring intervention or enrichment*

#### Example 1:

7 teacher stipends for test prep before school X \$1,200 = \$8,400

<b>Function Code 2100, 2200, 2600, 2700 (Staff)</b>
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Board Adopted Salary, Hourly or Stipend Rate
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### Salaried Position Format: (FTE) x (salary) = total

*May include behavior interventionist, counselor, dean of students*

#### Example 1:

High School Behavior Interventionist teacher (.75 FTE x \$55,000) = \$41,250

#### Example 2:

5 FTE school SEL Counselors for students x \$48,000 each = \$240,000

### Hourly Format: (# of Staff) x (# of Hours) x (hourly rate) = total

*May include curriculum committee, extra duty pay, substitutes for professional development*

#### Example 1:

52 teachers x 16 hrs of curriculum development in Social Studies x \$31/hr = \$25,792

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

**Flat Stipend Format:** (# of Staff) x (stipend amount) = total

*May include academic coaches, site administrators*

**Example 1:**

3 academic coach stipends providing ongoing PD for teachers x \$1,500 = \$4,500

<b>Function Code 2300, 2400, 2500, 2900 (Administration)</b>
Board Adopted Salary, Hourly or Stipend Rate

**Salaried Position Format:** (FTE) x (salary) = total

*May include director of curriculum, administrative assistant to federal programs*

**Example 1:**

Director of curriculum and instruction Title I portion: .70 FTE x 82,000 = \$57,400

**Example 2:**

1 FTE Administrative assistant to the Director of Federal Programs \$22,000

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## Object Code: 6200 Benefits

<b>Benefits Calculations – All Function Codes</b>
Based on Board Adopted Rates

Benefits are required for each position in the 6100 budget narratives. Exceptions must be noted.

*If the benefits are paid from another funding source, please make a note in your narrative.*

**Example 1:**

1.0 FTE Interventionist benefits, 21% = \$15,612.00

1 Interventionist stipend benefits, 21% = \$3,046.50

Total = \$18,658.50

**Example 2:**

1 FTE @ .67 EDUCATIONAL ASSISTANT TITLE 1

Benefits =2,955.19. Health Insurance = \$4,288.00. Total=\$7,243.19

**Example 3:**

Instructional Assistant Benefits – Classified 1.625 FTE Benefits - \$10,017.60 Instructional

Support Teacher Benefits – Certified .5 FTE Benefits - \$6,261.00 Instructional Support Teacher

– Certified - Temp/No .4 FTE Benefits - \$308.88 90 Modules for Academic/Enrichment After

School Clubs Benefits - \$469.58

**Total = \$17,057.06**

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Object Code: 6300 Purchased Professional Services

### Function Code 1000 (Direct Instructional Contact with Students)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

**Hourly Format:** (Service Provider) (# of Professionals) x (# of Hours) x (hourly rate) = total  
*May include before/after school tutoring intervention or enrichment, non-LEA substitutes*

**Example 1:**

After school tutoring program for 3-5<sup>th</sup> grade. Tutors provided by Kids  
S.T.A.R.T. 3 tutors x 120hrs x \$15/hr = \$5,400

**Flat Fee Format:** (Service Provider) (Description) (Flat Fee) fee amount = total  
*May include after school tutoring, before school intervention*

**Example 1:**

Reading 2 Paws – Student Reading Program (K-4<sup>th</sup>) (1 day/week x 20 weeks) (flat fee) = \$3,500

### Function Code 2100, 2200, 2600, 2700 (Staff)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

**Hourly Format:** (Service Provider) (# of Professionals) x (# of Hours) x (hourly rate) = total  
*May include specialized consultants, PD providers*

**Example 1:**

AVID Training (1 trainer x 4 sessions x 2hrs x \$50/hr = \$400)

**Flat Fee Format:** (Service Provider Name) (Description of service) (Flat Fee) fee amount = total  
*May include specialized consultants, PD providers,*

**Example 1:**

1 Kagan Coach providing ongoing PD for teachers (flat fee) = \$4,500

**Conference Format:** (Conference Title) (# of Staff w/title) x (Fee) = total  
*May include external PD opportunities, conferences*

**Example 1:**

PLC Summit (3 teachers x \$1,200) = \$3,600

**Example 2:**

Arizona STEM Conference (10 staff x \$200) = \$2,000

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Function Code 2300, 2400, 2500, 2900 (Administration)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

**Hourly Format:** (Service Provider) (# of Professionals/Title) x (# of Hours) x (hourly rate) = total

*May include specialized consultants, PD providers*

**Example 1:**

(ATI Consulting) 1 Federal Program Coordinator x 30 weeks x 2hrs x \$65/hr = \$3,900

**Flat Fee Format:** (Service Provider) (Description of service) (Flat Fee) fee amount = total

*May include specialized consultants, PD providers*

**Example 1:**

1 Visible Learning Consultant providing ongoing PD for principals (flat fee) \$4,500 = \$4,500

**Conference Format:** (Conference Title) (# of Staff w/title) x (Fee) = total

*May include external PD opportunities, conferences*

**Example 1:**

Registration for 1 Business Manager and the Administrative Assistant to the Business Manager attending Brustein & Manasevit Fall Forum (2 admin x \$350) = \$700

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

**Object Code: 6400 Purchased Property Services**

**Function Code 2100, 2200, 2600, 2700 (Staff)**

PURCHASED PROPERTY SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

**Services:** (description of item/service) x (cost) = total

*May include musical instrument repairs, bus or van rental for student activity*

**Example 1:**

Well-Rounded Education

Repairs to musical instruments for student use and participation in music and band classes. 3 schools x \$500 each = \$1,500

**Example 2:**

1 year Maintenance Contract for Read 180 = \$2,100

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Object Code: 6500 Other Purchased Services

All travel items should follow the AZ Travel Policy or the LEA Governing Board policy.

### Function Code 1000 (Direct Instructional Contact with Students)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

#### Fees and Services Format: (description and purpose of service) = total

May include Dual Enrollment Fees, External Printing Services for Instruction

##### Example 1:

Printing Service Agreement (Office Max) to produce EngageNY curriculum (3-5 grade) = \$5,500

##### Example 2:

Funds to cover student tuition expenses at Yavapai Community College for Dual Enrollment courses in Welding / Business / Culinary / Business Management/ and Math 167 for the FY21 school year. (400 Credit Hours @ \$10 per credit) = \$4,000

### Function Code 2100, 2200, 2600, 2700 (Staff)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

#### Travel Cost Format:

(Conference Title, location, date)

(travel cost type) (# of Staff w/title) x (unit cost) = total

May include public transportation fares, private vehicle reimbursements, vehicle rentals, meals, lodging and other expenses.

##### Example 1:

Travel costs to attend PLC Summit, Las Vegas, Oct 5-7  
7 Airfare for 3 teachers x \$800 = \$2,400  
Lodging for 3 teachers x 3 nights x \$120/night =  
\$1,080 Per Diem for 3 teachers x 3 days x  
\$45/day = \$405 Total = \$3,885

### Function Code 2300, 2400, 2500, 2900 (Administration)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

#### Travel Cost Format:

(Conference Title, location, date)

(travel cost type) (# of Staff w/title) x (unit cost) = total

May include public transportation fares, private vehicle reimbursements, vehicle rentals, meals, lodging and other expenses.

##### Example 1:

Travel costs to attend Brustein & Manasevit Fall Forum in New Orleans Oct 3-4  
Airfare for 2 staff/Fed Program Director & Grant Coord x \$800 = \$1,600  
Lodging for 2 staff/Fed Prog Director & Grant Coord x 3 nights x \$120/night = \$720  
Per Diem for 2 staff/Fed Program Director & Grant Coord x 3 days x \$45/day = \$270  
Total = \$2,590



# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Object Code: 6600 Supplies

### Function Code 1000 (Direct Instructional Contact with Students)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#) | [USFRCS](#))

**Format:** Descriptive and concise representative list of proposed items with a single estimated cost. May include curricular materials, instructional kits, site licenses, etc. for student use

Category description (type of supplies) for use by (end user or beneficiary) to (purpose/title program being supported) such as A, B, and C = total estimate \$

**Example 1** (Title I-A):

**Hoffman Academy PPA:**

Consumable supplies for students to implement behavior management program such as recognition ribbons, prizes and certificates, sheet protectors, card stock, flip charts, poster maker supplies, paper, and pencil pouches = \$8,042.

Instructional software for use with students in Tier II intervention programs for all content areas: Moby Max Online Academic Intervention Support Program = site license \$3,500

**Example 2** (Title I-A):

4(f) LEA Set Aside: **\$37,589.76** Study Island & Study Island silver/elevated package and Brain Pop (an online instructional tool to create individual learning paths), for K-12 student use during school, after-school and summer programs.

**Example 3** (Title I-A):

Supplemental Instructional Supplies for student use in STEM content areas:

Edman Elementary School (**\$4,227.90**):

- Resource Center Books (K-3) = 944.55
- Dry erase boards and markers = \$1,859.10
- Place Value Kits = \$1,424.25

Madsen Middle School (**\$5,058.40**):

- Probability Kits = \$479.70
- Marble Run Kits = \$329.70
- Engineering software = \$4,249

**Example 3** (Title IV-A):

**Well-Rounded Education:** Purchase instructional aids, supplemental instructional materials and PE activity supplies to support a healthy and active lifestyle for all students such as yoga mats, exercise balls, Circuit training & PE stations, numbered cones and sleeves, lesson planning for elementary physical education, DPE curriculum supplies, speed stacks sport packs, tape, consumables, etc.: **\$2,000**

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Function Code 2100, 2200, 2600, 2700 (Staff)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#) | [USFRCS](#))

**Format:** Descriptive and concise representative list of proposed items with a single estimated cost.  
*May include supplies for staff, professional learning books, etc.*

Category description (type of supplies) for use by (end user or beneficiary) to (purpose/title program being supported) such as A, B, and C = total estimate \$

**Example 1** (Title I-A):

Set Aside 7a Service to Homeless Students: Non-instructional supplies identified by McKinney Vento liaison in needs assessment, estimates based on FY20 counts: Miscellaneous clothing and toiletry items, School uniforms, Gym clothes, Hygiene supplies - \$3,860

**Example 2** (Title I-A):

Set Aside 8: Family Engagement Allocation per school for implementation of parent and family quarterly activities -

\$4,000 x 11 schools = \$44,000

- Books for Reading, Math, and Academic Showcase Nights with topics such as internet safety, bullying, and STEM.
- Supplies for posters, bulletin boards, paint and banners for communication of events.
- Supplies for take home activities for family engagement such as glue, markers, tape, dice, pipe cleaners, clay, etc.

**Example 3** (Title II-A):

Supplies for teacher recruitment fairs and activities, including tablecloths, key chains and pop backs for cell phones with LEA logo. Estimate based on last year's expenses \$4,500

**Example 4** (Title IV-A):

Safe & Healthy Students: Three copies of *When Grief Visits Schools* to support counselors and school crisis teams @ \$30 per book plus tax and shipping @ \$6.03 per book for a TOTAL of \$108.09.

## Function Code 2300, 2400, 2500, 2900 (Administration)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#))

**Format:** Descriptive and concise representative list of proposed items with a single estimated cost.  
*May include supplies for administration, professional learning books, etc.*

Category description (type of supplies) for use by (end user or beneficiary) to (purpose) such as A, B, and C = total estimate \$

**Example 1:**

(Title I-A) Set Aside #1 - Administration \$2,615.69

Supplemental Supplies for the Federal Grants Specialist and the Assistant Superintendent of Support Services to aid in planning and grant management activities; toner, paper, pens, markers, post-its, folders, chart paper, etc.

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Object Codes: 6731-6739 Equipment

Costs Less than \$5,000	Costs \$5,000 or More	Equipment Categories
6731 / 6732 6737 / 6738	6733 6739	Furniture & Equipment Technology Hardware/Software

*Note: Charter Schools use 6600. Costs \$5,000 or more use 0190*

Function Code 1000 (Direct Instructional Contact with Students)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

**Equipment:** (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

*May include laptops, Chromebooks, iPads, PE equipment, musical instruments, kilns, etc.*

**Example 1:** (Title IV-A)

### Well-Rounded Education

Musical instruments for band and orchestra:

40 Violins x \$150/ea = \$6,000 + \$208 tax/shipping =

\$6,208 5 Flutes x \$195/ea = \$975 + \$100 tax/shipping

= \$1,075

String Bass \$2,750 x 2 instruments = \$5,500 + \$500 tax, shipping and handling = \$6,000

**Total = \$13,283**

**Example 2:** (Title IV-A)

### Effective Use of Technology

13 Chromebooks for students @ 225 ea = \$2,925 + 186.48 shipping /handling = \$3,111.48

Function Code 2100, 2200, 2600, 2700 (Staff)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

**Equipment:** (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

*May include computers, furniture, printers, software to manage PD*

**Example 1:**

Interactive Whiteboard for staff PD conference room: (1 board x \$2,900/ea) = \$2,900

Function Code 2300, 2400, 2500, 2900 (Administration)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

**Equipment:** (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

*May include computers, furniture, printers*

**Example 1:**

MacBook Pro for new Director of Federal Programs: (1 laptop x \$2,300) + \$235 tax/shipping = \$2,535

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Object Code: 6800 Miscellaneous

<b>Function Code 1000 (Direct Instructional Contact with Students)</b>
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Other Expenses ( <a href="#">USFR</a>   <a href="#">USFRCS</a> )
--

*May include student entrance fees paid by a district*

**Example 1:** (Title IV-A)

**Well-Rounded Education**

SARSEF (Science) Student Registration fees (\$10 per student x 10 students per site x 3 sites) = \$300

Geography Bee Student Registration Fees \$60 x 4 sites = \$240

**Example 2:** (Title IV-A)

**Well-Rounded Education**

FIRST (For Inspiration & Recognition in Science and Technology)

Students will participate in an afterschool robotics club and participate in a FIRST event. Registration fees for First Lego League Junior and First Lego League =

\$1,500

<b>Function Code 2100, 2200, 2600, 2700 (Staff)</b>
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Other Expenses ( <a href="#">USFR</a>   <a href="#">USFRCS</a> )
--

**Services:** (number) x (school) = total

*May include AP/IB exams for low-income students, organizational memberships, student travel costs*

**Example 1:** (Title IV-A)

**Well-Rounded Education**

AP Exams for low-income students, not to exceed \$53

each 400 exams x \$53 = \$21,200

**Example 2:** (Title IV-A)

**Well-Rounded Education**

Membership Fee for the Gifted Teachers, Gifted Program Coordinator, and the Principal to join the Arizona Association for the Gifted and Talented.

Fee \$35 x 5 members = \$175

**Safe and Healthy Students**

Membership Fees for Social Workers to SSWAA - Provides resources to support students, families, staff, and communities. 25 Social Workers x \$200 per membership - \$5,000

# Budget Narrative Resource

All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

## Appendix A

### ADE Food Policy

<https://gme.azed.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1593042.0&inline=true>

### Arizona Travel Policy

<https://gao.az.gov/travel/welcome-gao-travel>

### Meals & Incidentals, 9/27/2021

<https://gao.az.gov/sites/default/files/5095%20Reimbursement%20Rates%20%20210929.pdf>

### ESSA, Title IV, Part A Statute

<https://safesupportivelearning.ed.gov/sites/default/files/ESSA%2C%20Title%20IV%2C%20Part%20A%20Statute.pdf>

### Non-Regulatory Guidance, Student Support and Academic Enrichment Grants

<https://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf>

### Uniform Grant Guidance Cost Principles

<https://www.law.cornell.edu/cfr/text/2/part-200/subpart-E>

### USFR

<https://www.azauditor.gov/usfr>

### USFRCS

<https://www.azauditor.gov/usfrcs>

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## All Examples Apply to Title I-A, I-D, II-A, IV-A, RLIS/V

Local Education Agencies, LEAs must justify how they use federal programmatic funds to state monitors and auditors as part of the Uniform Grants Guidance [2 CRF 200](#). To do so, a budget narrative should explain why an expense is necessary, whether it comes at a reasonable cost, and who benefits from it (see chart below).

### CFR 200.302 Financial Management

(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

### CFR 200.308 [Revision of budget and program plans.](#)

(a) The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. It may include either the Federal and non-Federal share (see definition for *Federal share* in [§ 200.1](#)) or only the Federal share, depending upon Federal awarding agency requirements. The budget and program plans include considerations for performance and program evaluation purposes whenever required in accordance with the terms and conditions of the award.

(b) Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from Federal awarding agencies for budget and program plan revisions, in accordance with this section.

(c) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for the following program or budget-related reasons:

- (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 the Federal award.
- (3) The disengagement from the project 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 inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with [subpart E of this part](#) as applicable.
- (5) The transfer of funds budgeted for participant support costs to other categories of expense.
- (6) Unless described in the application and funded in the approved Federal awards, the sub-awarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in [§ 200.333](#). This provision does not apply to the acquisition of supplies, material, equipment or general support services.
- (7) Changes in the approved cost-sharing or matching provided by the non-Federal entity.
- (8) The need arises for additional Federal funds to complete the project.