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| **Action** | **ISAs** | |
|  | **State Account** | **Federal or Trust Account** |
| There is a significant change in program objectives. | ISA amendment required. | |
| An increase or decrease in the total amount of the grant award. | ISA amendment required when the grant total has changed.  DESE will approve the ISA amendment and grantee will process budget transfer (BGTS) in MMARS. **Colleges need to contact ANF to approve BGTS in MMARS.** Houses of Corrections can approve BGTS without ANF approval. | ISA amendment required when the grant total has changed. Fringe and indirect costs may need to be adjusted as well.  No budget transfer (BGTS) needed in MMARS, ISA paperwork needed for DESE file. |
| Increase in a line of the budget exceeds $100 or 10% of the line (whichever is greater) or exceeds $10,000. | ISA amendment *may be required.*  Amendment is required when the MMARS object class ceiling has changed (i.e. AA, CC, EE etc.).  DESE will approve the ISA amendment and grantee will process budget transfer (BGTS) in MMARS. | ISA amendment *may be required.*  Amendment is required when the MMARS object class ceiling has changed (i.e. AA, CC, EE etc.). Fringe and indirect costs may need to be adjusted as well.  No budget transfer (BGTS) in MMARS, ISA paperwork needed for DESE file. |
| Second grant approved funded from the same account as previous grant award/ISA. | ISA amendment not needed since a separate ISA will be executed for the 2nd grant.  The BQ81 ceiling will be the sum of all ISAs executed under the same account. | ISA amendment not needed since a separate ISA will be executed for the 2nd grant.  The BQ88 ceiling will be the sum of all ISAs issued under the same federal program code and account.  The BQ89 ceiling will be the sum of all ISA budgets issued under the same account (including all program codes) for that fiscal year. |
| Fiscal year budget total changes on a multi-year ISA. | ISA amendment required to move funds from one fiscal to another by object class. | |
| No change to grant total and/or an increase in a line item of the budget is less than or equal to $100 or 10% of the line (whichever is greater) and does not exceed $10,000. | ISA amendment ***required only if spending by***  MMARS object class ceiling has changed (i.e. AA, CC, EE etc.).  DESE will approve the ISA amendment and grantee will prepare BGTS and contact ANF to approve budget transfer (BGTS) in MMARS. | ISA amendment ***required only if*** the spending by MMARS object class ceiling has changed (i.e. AA, CC, EE etc.).  No budget transfer (BGTS) in MMARS, ISA amendment needed for DESE file. |