

The [STD. 26](#), generally prepared by the department, is required when any of the following are proposed:

1. Program changes are involved.
2. The changes require additional funds and an Executive Order (EO) cannot be used.
3. Funds are to be transferred in the [State Controller's Office](#) records between programs or phases within the same item.
4. It is desired to augment (or reduce) a category or program, with a corresponding increase (or decrease) in an estimated source of funds (reimbursements, etc.).
5. The change requires reduction or increases in the remaining balance of an appropriation.