

Area: Fiscal Systems

Subject: FS26 – Delegate Budget Revision

Reference: CFS Division

Policy: A budget revision from one federal category to another requires prior written approval from Child and Family Services if the sum involved exceeds ten percent (10%) of the federal category to be increased or five thousand dollars (\$5000), whichever amount is smaller. All budget revisions must be submitted in writing by the Delegate to Child and Family Services prior to any expenditures. All written requests must follow established procedures. A written rationale for revisions must also be included with the request. Revisions which ACF must approve must be received by Child Family Services 75 calendar days prior to the end of the program year. Revisions which Division may approve must be received 45 calendar days prior to the end of the program year.

Some budget revisions which require ACF approval are but not limited to the following: change in out-of-county travel (6c), construction/renovation (6g) and equipment (6d) categories. This applies to Federal and nonfederal funds. These revisions require Delegate Policy Committee approval.

Procedure:

1. Delegate's required documentation.
 - a. Copy of Policy Committee (PC) minutes that approve proposed budget revision (Only for revisions that require ACF approval).
 - b. Written rationale for change.
 - c. Delegate Budget Revision Request form:
 - i. Provide: Name of Delegate
 - ii. Provide: Policy Committee Approval Date
 - iii. First column: key in current approved budget
 - iv. Second column: key in proposed change
 - v. Third column: key in proposed budget
2. Approval signature
 - Delegate Director/Policy Committee Chair
3. Submittal
 - The Delegate submits the budget revision form to Director Delegate Services, Child/Family Services.
4. If the Director Delegate Services agrees with change, the budget is forwarded to the data department which reviews the proposed revision and performs an analysis using a GABI Detail Report.
5. The GABI Detail Report is routed to the Project Accounting Supervisor for review, then to the Data Director for review.
6. The Data Director reviews and if appropriate signs and forwards to the Director Delegate Services under \$10,000 or Division Director \$10,001 or over.
7. Once approved the budget revision form is forwarded to Project Accounting Supervisor.

8. An approval letter is initiated by the Project Accounting Supervisor for the approving officials signature, copies are created for the files maintained at H Street, and the approved revision is mailed to the Delegate Director.
9. The copies are filed in the program binder under the "Budgets" tab.

Supervised by: Data Director

Performed by: Data Department

Forms needed: Delegate Budget Revision Form

Frequency: On-going