Area: Fiscal Systems

Subject: FS28 – Budget Revisions

Reference: 45 CFR 92.20(b)(4)

Policy: Budget Control – Actual expenditures or outlays must be compared with
                       budgeted amounts for each program

Procedure:

1. Budget manager identifies a need for a budget revision.
2. By referring to the most recent monthly financial status report, budget manager verifies that there are funds available in the program budget to meet the estimated cost needed.
3. If the budget revision is for $5,000 or more or if it revises categories 6c-travel out of area, 6d-equipment over $5,000/unit, or 6g-renovation, budget manager requests approval from CFS Assistant Superintendent.
4. Budget manager requests approval, via email, from CFS Assistant Superintendent to proceed with the budget revision. The following wording should be used in the email subject line – BUDGET REVISION REQUEST. Emails should be marked and sent with high importance.
5. If approval is received, budget manager proceeds to step #6. If email approval is not received, the budget revision process is concluded.
6. Budget manager revises the currently approved program budget using pencil/pen to adjust for the needed revision. Budget manager must indicate to which budget category line item additional funds will be added and from which budget category line item required funds will be taken. It is necessary to maintain a balanced budget.
7. Budget manager completes the Budget Revision Request Form, signs revised detail budget, attaches the following required documents and submits to Data Department through Data Director.
   - Budget Revision Request Form
   - Revision of currently approved budget (desired changes made)
   - Copy of email approval from CFS Assistant Superintendent if the budget revision exceeds $5,000 _or_ involves budget categories 6c, 6d or 6g.
8. Data Director reviews the request and forwards to Project Analyst.
9. Assigned Project Analyst prepares the following documents and submits them to Data Director for review:
   - Revised Budget
   - Budget Comparison
   - Business Office Budget Revision Form
   - Back up
   During this step, assigned Project Analyst or Data Director may communicate with the initiating budget manager as necessary to produce a balanced budget.
10. Once reviewed by Data Director the documents, including back-up, are forwarded to CFS Fiscal Director who in turn forwards to budget manager for approval.
11. Budget manager approves revision by stamping it and signing it. If applicable, the revision is forwarded to the CFS Assistant Superintendent.
12. Assistant Superintendent approves revision and returns to budget manager.

13. Budget manager makes two copies, one for his/her files and one for the "approved budgets" binder at Celeste and forwards the original to assigned Project Analyst.
14. Once approved budget revision is received by assigned Project Analyst, he/she will:
    ▪ Submit the business office form and necessary back-up documentation to the business office for processing; if revenue is affected attach a copy of revised contract.
    ▪ 3 days after submission of the budget revision to business services, verifies that the budget has been entered in QSS.
    ▪ Once budget is entered in QSS, give copy of revised budget to Program Accountant for the purpose of revising the monthly financial status report budget.
    ▪ Send an email to Data Department staff and budget manager stating the budget revision process is complete.
    ▪ File the revised budget and other related paperwork.

INTERNAL BUDGET REVISIONS

The CFS Fiscal Director approves budget revisions needed for mainframe purposes only i.e. cross fiscal year; function coding; transfer of funds within the supplies category; and transfer of funds within substitutes, out-of-class and overtime. On a quarterly basis, the detailed budgets are revised to account for the internal revisions. These revisions go through the budget approval process.

Budget Revision Request Form and Flowcharts are on the following three pages.

Supervised by: Director of CFS Fiscal Services
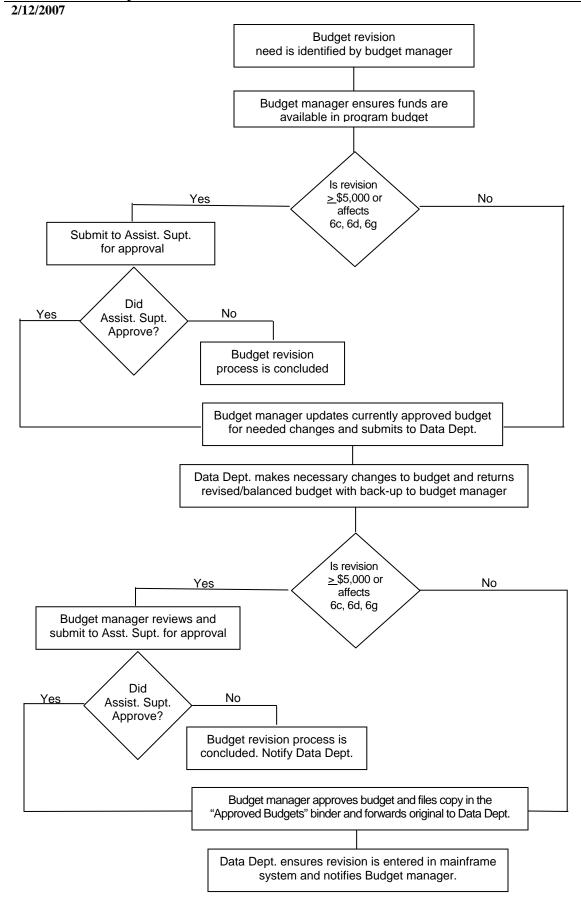
Performed by: Data Department

Forms needed: Budget Revision Request Form

Frequency: On-going / Quarterly

CHILD/FAMILY SERVICES (CFS)
BUDGET REVISION REQUEST FORM

Instructions: Submit this completed form and the required attachments to the CFS Data Director (H Street) to initiate a budget revision to a budget project for which you serve as the Budget Manager.

Budget Manager:_____   Date:_____

Project Name:_____   Phone:_____

Briefly describe the purpose of this budget revision request:

_____

_____

_____

Budget Revision Request Form Checklist
The following documents must be attached to this Budget Revision Request From in order to initiate the requested budget revision:
_____ Budget Revision Request form (this form)
_____ Currently approved project budget with desired changes in category & line item indicated in pencil
_____ Emailed approval from C/FS Assistant Superintendent if the budget revision is $5,000 or more or if the budget revision involves budget categories 6c, 6d or 6g.

Does this revision change the scope of the work? Yes____   No____ *(If Yes, requires funding source prior approval)*
NOTE: Incomplete budget revision request packets will be returned to the budget manager unprocessed.

For Data Department Use Only:

Project Name:_____

Contract #:_____   SCOE Resource Org. #:_____   Project Year:_____

Budget Categories	A – Budget Reductions	B – Budget Increases
6a – Salaries	$	$
6b – Fringe Benefits	$	$
6c – Out-of-Area Travel	$	$
6d – Equipment $\geq$ $5,000/unit	$	$
6e – Equipment < $5,000/unit	$	$
6e – Supplies	$	$
6f – Contracts	$	$
6g – Renovation/Construction	$	$
6h – Other	$	$
6i – Total Direct Costs	$	$
6j – Total Indirect Costs	$	$
6k – **TOTAL** (column A must equal Column B)	$	$

Attachment Checklist:

Revised Budget_____   *CFS Asst. Supt. Approval (if required)_____

Project Analyst Initials:_____

Reviewed by:_____   Date:_____

*If $5,000 or more or categories 6c, 6d, or 6g.

Budget revision
need is identified by budget manager

Budget manager ensures funds are
available in program budget

Is revision
≥ $5,000 or
affects
6c, 6d, 6g

Yes

No

Submit to Assist. Supt.
for approval

Did
Assist. Supt.
Approve?

Yes

No

Budget revision
process is concluded

Budget manager updates currently approved budget
for needed changes and submits to Data Dept.

Data Dept. makes necessary changes to budget and returns
revised/balanced budget with back-up to budget manager

Is revision
≥ $5,000 or
affects
6c, 6d, 6g

Yes

No

Budget manager reviews and
submit to Asst. Supt. for approval

Did
Assist. Supt.
Approve?

Yes

No

Budget revision process is
concluded. Notify Data Dept.

Budget manager approves budget and files copy in the
"Approved Budgets" binder and forwards original to Data Dept.

Data Dept. ensures revision is entered in mainframe
system and notifies Budget manager.

Budget Revision Process

For internal revisions see next page

Internal Budget Revision Process

The need for an internal
Budget Revision is identified

Data Director verifies the need for a budget revision
and assigns Project Analyst

Project Analyst revises the QSS budget only and
submits to Data Director for review

Data Director reviews revised budget and submits to
CFS Fiscal Director for approval

CFS fiscal Director approves revision and forwards
to Project analyst for processing

Project Analyst forwards to Business Services

Project Analyst verifies budget revision is entered in
QSS and notifies Data Dept.

On a quarterly basis, the detailed budgets
are revised to account for internal revisions