

Community Based Care of Brevard, Inc. Policy and Procedure Manual



Series: Fiscal Management **COA:** FIN 1, 2, 5
CFOP:

Procedure Name: Budget Revision Instructions
Procedure Number: FM-275
Revision #/Date:
Effective Date: 1/1/09
Applicable to: All CBCB Staff

SUBJECT: Reporting Budget Revisions

PURPOSE: To provide all CBCB employees a submission process for changes to the existing budget relating specifically to reallocation of funds within a department or to another department.

PROCEDURE:

References

CBCB Policies/Procedures: GOV-202, GOV-203, GOV-207, FM-201

OMB Circular A-122

State of Florida, Department of Children & Families Expenditure Guidelines for Community Based Care Organizations

Budget Reallocation Form

Definitions

Intradepartmental – Funds will be moved within the same department.

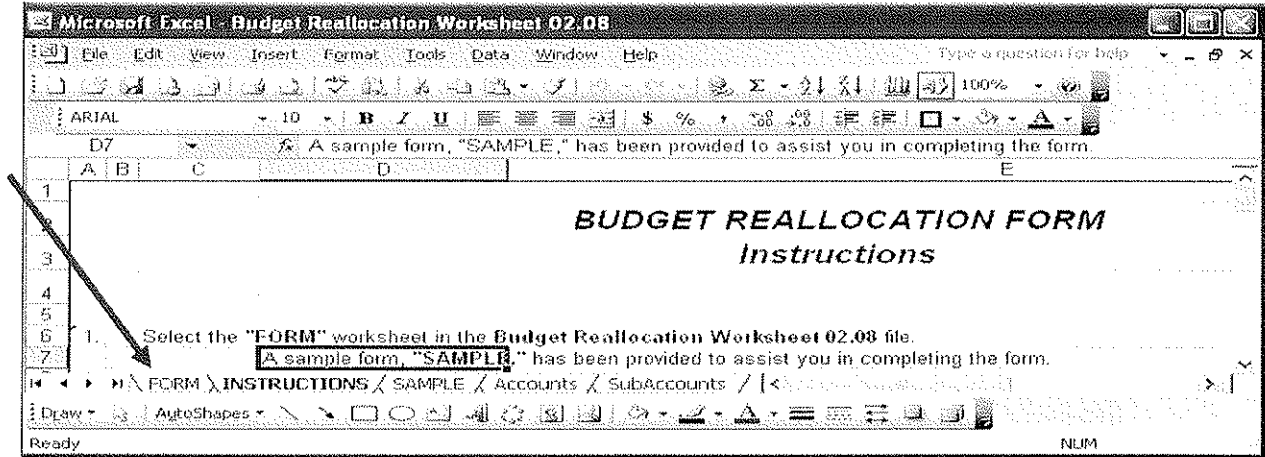
Interdepartmental – Funds will be moved to a different department.

Benefits

- A. Manage incoming change requests.
- B. Account for all change requests and ensure they are completed.
- C. Create a method for checking the status of a request.

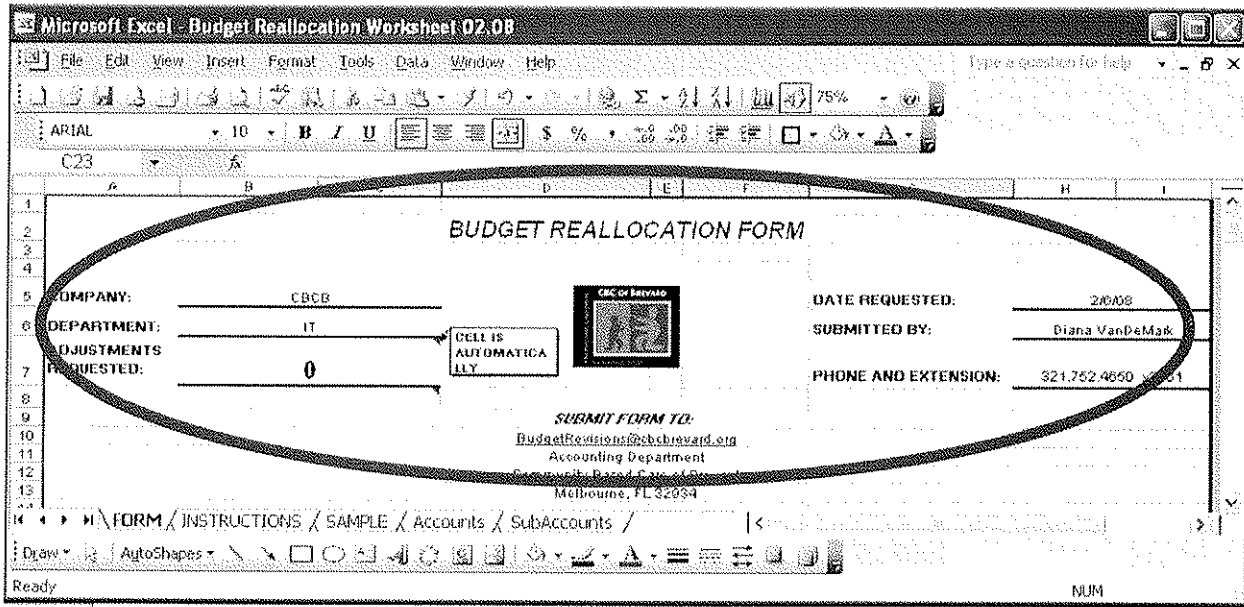
Instructions

- A. Open the file *Budget Reallocation Form* located as follows:
 G:\shared documents\CBCB Forms\Budget Reallocation Form
- B. Go to the “**FORM**” worksheet.



- C. Before you begin, save the file to a folder that you will use to keep a record of these files such as *My Documents*.
- D. Fill out the top of the form with the information requested. (The “**INSTRUCTIONS**” worksheet also provides a detailed set of instructions and a “**SAMPLE**” worksheet for assistance with the completion of this form).

COMPANY	Company Name
DEPARTMENT	Department submitting the request
ADJUSTMENTS REQUESTED	Cell is automatically populated. An “ ERROR ” indicates a double entry in the “ TYPE OF ADJUSTMENT ” section. Review entries for accuracy.
SUBMITTED BY	Name of person submitting the request.
DATE REQUESTED	Date requested.
PHONE AND EXTENSION	Phone and extension of person submitting the request.



E. Identify the “TYPE OF ADJUSTMENT” being requested by adhering to the following guidelines:

- Intra**departmental – The funds will be reallocated within the *Same Department*.
If selecting this option, type “1” under the cell labeled “INTRADEPARTMENTAL ADJUSTMENT.”
- Inter**departmental – The funds will be reallocated to a *Different Department*.
If selecting this option, type “2” under the cell labeled “INTERDEPARTMENTAL ADJUSTMENT.”

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BUDGET REALLOCATION FORM

COMPANY: _____ CBCB _____ DATE REQUESTED: _____

DEPARTMENT: _____ IT _____ SUBMITTED BY: _____

ADJUSTMENTS REQUESTED: _____ 0 _____ PHONE AND EXTENSION: _____

SUBMIT FORM TO:
BudgetRevisions@cbbcbrevard.org
 Accounting Department
 Community Based Care of Brevard
 Melbourne, FL 32934

TYPE OF ADJUSTMENT		APPROVED BUDGET	BUDGET REVISION
INTRADPARTMENTAL ADJUSTMENT "1" (Money Stays in the Same Department)	INTERDEPARTMENTAL ADJUSTMENT "2" (Money is Moved to Different Department)		
ACCT NUMBER		ACCT NUMBER	
SUBACCT NUMBER		SUBACCT NUMBER	
DESCRIPTION		DESCRIPTION	
MONTH		MONTH	

F. The "APPROVED BUDGET" section is where the existing budget information is input. Proceed to fill out the information listed under the "APPROVED BUDGET" section.

- ACCT NUMBER** Natural account number.
(Information can be found in the *Monthly Department Expenditure Reports* or the most current *Chart of Accounts*.) *Monthly Department Expenditure Reports* can be found at:
G:\shared documents\Finance Folders\Financial Statements.
- SUBACCT NUMBER** See the most current *Subaccount Chart of Accounts*.
- DESCRIPTION** The account number or "natural" number description.
- MONTH** The month the funds are currently in, in accordance with the existing budget.
- AMOUNT** The amount to be reallocated.

G. Proceed to fill out the information listed under the "BUDGET REVISION" section.

- NOTE:** This information will be for the **NEW** location of the funds.
- ACCT NUMBER** Natural account number.
(Information can be found in the *Monthly Department Expenditure Reports* or the most current *Chart of Accounts*.) *Monthly Department Expenditure Reports* can be found at:
G:\shared documents\Finance Folders\Financial Statements.
 - SUBACCT NUMBER** See the most current *Subaccount Chart of Accounts*.
 - DESCRIPTION** The account number or "natural" number description.
 - MONTH** The month the funds will be reallocated too.
 - AMOUNT** The amount being reallocated.

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BudgetRevisions@cbbc.brevard.org
Accounting Department
Community Based Care of Brevard
Melbourne, FL 32934

TYPE OF ADJUSTMENT		APPROVED BUDGET		BUDGET REVISION	
INTRADPARTMENTAL ADJUSTMENT "1" (Money Stays in the Same Department)	INTERDEPARTMENTAL ADJUSTMENT "2" (Money is Moved to Different Department)				
1		ACCT NUMBER	80005	ACCT NUMBER	80008
		SUBACCT NUMBER	2-200-04	SUBACCT NUMBER	2-200-04
		DESCRIPTION	Employment Advertising	DESCRIPTION	Business Meetings
		MONTH	MAR	MONTH	MAR
		AMOUNT	\$ 500	AMOUNT	\$ 500
	EXPLANATION Amount was mistakenly put into the employment advertising account, it belongs in business meetings.				

H. Provide a brief explanation of the reason for the budget reallocation in the "EXPLANATION" section.

TYPE OF ADJUSTMENT		APPROVED BUDGET		BUDGET REVISION	
INTRADPARTMENTAL ADJUSTMENT "1" (Money Stays in the Same Department)	INTERDEPARTMENTAL ADJUSTMENT "2" (Money is Moved to Different Department)				
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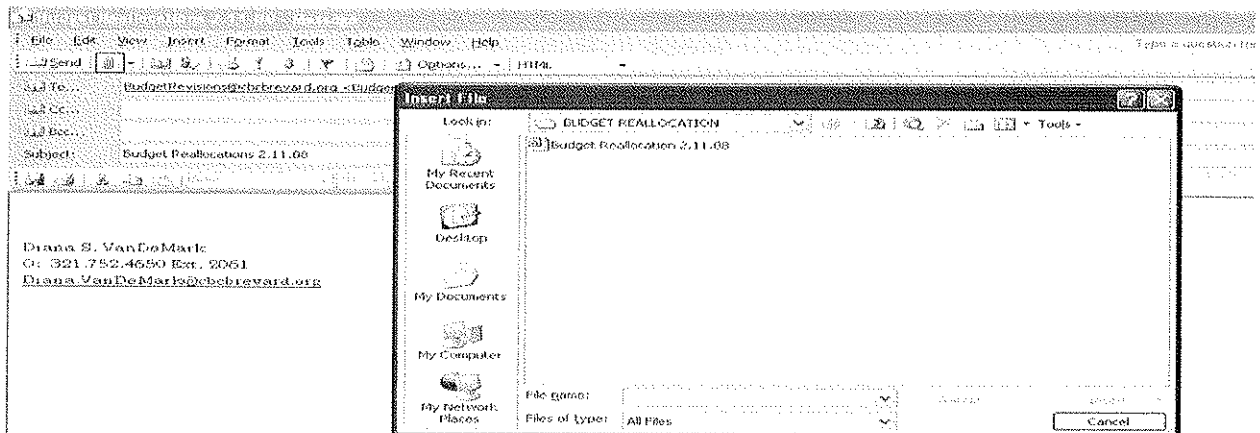
I. The form provides room for four (4) budget reallocations on the first page. If more room is needed, scroll down and continue onto the second page of the form.

J. Each page will have both "APPROVED" or "REVISION" totals on the bottom. A difference between the two totals will cause an "ERROR" message to appear below the totals. If this occurs and the entries are correct, provide a reason for the difference in the "EXPLANATION" section at the bottom of the page. The absence of an "EXPLANATION" when required will cause your request to be returned to you for correction.

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49	B	C	D	E	F	G	H
50		DESCRIPTION			DESCRIPTION		
51		MONTH			MONTH		
52		AMOUNT	\$	-	AMOUNT	\$	-
53	EXPLANATION						
54							
55	APPROVED TOTALS		\$	3,000	REVISION TOTALS		\$ 3,000
56							
57							
58							
59	If there is an "ERROR" in the space provided above, please correct or provide explanation below.						
60	EXPLANATION						
61							

- K. After the form is completed, save it one final time and close the file.
- L. After the form is completed prepare an email to your respective CBCB Officer. Attach the saved file and send to them for review and approval.
- M. After the CBCB Officer has approved the form, they will present the form to the Strategy Team for final approval.
- N. Once the Strategy Team has approved the form, the Officer will prepare an email to to BudgetRevisions@cbcbrevard.org. They will then attach the approved file and send.



- O. A representative from the Finance/Accounting Department will complete your request.
- P. **ONLY** electronic forms will be accepted for completion.
- Q. In order to check the status of your request, go to the following folder:
G:\shared documents\Finance Folders\Budget Reallocations\Requests (by fiscal year: i.e. Requests – FY09)
If your file does not appear in the above listed folder, it may still be sitting in the Budget Revisions email inbox.
- R. Allow the Accounting Department a minimum of two weeks from the date of submission to complete your request.
- S. The Charts of Accounts, both Standard and Subaccount, are subject to change at any time.
- T. Any questions regarding this process or policy should be directed to the Chief Financial Officer.

THIS POINT FORWARD – ACCOUNTING DEPARTMENT INSTRUCTIONS ONLY

V. ACCOUNTING DEPARTMENT PROCESSING PROCEDURES

- A. Access the BudgetRevisions@cpcbrevard.org inbox from your Outlook.
- B. Open any email budget revision requests that have been submitted.
Save the attachments or files to the following folder:
G:\shared documents\Finance Folders\Budget Reallocations\Requests (by fiscal year: i.e. Requests – FY09)
- C. Open a file from the "Requests" folder.
- D. Complete each of the requested Budget Revisions in the Solomon Accounting System, General Ledger Module, Budget Maintenance option. Once the changes have been made, complete the section to the right of each revision labeled "**(FOR ACCOUNTING USE ONLY)**."

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- E. The password to unlock the “(FOR ACCOUNTING USE ONLY)” section will be provided to you under separate cover.
- F. The “(FOR ACCOUNTING USE ONLY)” section requires you to enter the date the information was entered into the General Ledger and the Accounting Period it was posted to.
- G. Remember to “Save” the file after each entry.
- H. Check to ensure that the “APPROVED” and “REVISION” totals balance. If they do not, an explanation should be listed on the bottom of the form. In the absence of an “EXPLANATION” when required, return the form to the individual who requested the change for completion.
- I. Ensure you have completed all of the requested adjustments in accordance with the number listed in the top left hand corner of the form labeled “ADJUSTMENTS REQUESTED.”

Microsoft Excel - Budget Reallocation Worksheet 02.08

File Edit View Insert Format Tools Data Window Help

100%

B7 =C62+C124

	A	B	C	D	E	F
1						
2						
3						
4						
5	COMPANY:	SAMPLE, INC.				
6	DEPARTMENT:	Family Services				
7	ADJUSTMENTS REQUESTED:	4				
8						
9						
10						
11						
12						
13						
14						


BUDGET REALLOCATION FORM

CBC OF BREVARD

SUBMIT FORM TO:
BudgetRevisions@cbc.brevard.org
Accounting Department
Community Based Care of Brevard
Melbourne, FL 32934

- J. Any questions regarding this process or policy should be directed to the Chief Financial Officer.

AS APPROVED BY THE CHIEF EXECUTIVE OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE
Chief Executive Officer

Signature Date: 3/24/09