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2100. Pre-Budget Planning

Contracts and Leases

Regional Accounting should remind their Region/Counties during March that they need to begin working on either renewing their contracts or preparing new contracts for the next fiscal year. Purchase Orders for the new contracts and renewals are required to initiate the new fiscal year contracts.

- A. Contracts are used for equipment rental and maintenance, and for special types of services, such as computerized accounting, and janitorial services. The GTA **Digital Copier Lease and Maintenance Agreement** must be used for copier contracts.

NOTE: Pest control and waste disposal services do not require a contract, ONLY a purchase order.

- B. Contracts are normally for a period of one year and run concurrent with the State fiscal year. Contracts entered into during a fiscal year terminate at the end of the current fiscal year, June 30.
- C. Building Leases or Maintenance in lieu of Rent (MIL) agreements are used for building rental; Building Leases and MIL's are normally for a period of one year and run concurrent with the State fiscal year. Building leases and MIL's (including renewals) are normally initiated by Space Management (state office). Building Leases and MIL's are the responsibility of Space Management (state office) and the county director.
- D. County personnel will need to provide Regional Accounting staff with a copy of all approved contracts, leases and MIL agreements.
- E. Regional Accounting staff will use the information obtained to complete their Budget Submission Checklist for Contracts, Agreements & Leases and to calculate how much funding needs to be entered into the appropriate cost accounts.
- F. Copies of all contracts and leases are to be submitted to DFCS Budget Services with the budget package to support the proposed expenses for these activities (see Attachment #1-E).

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2101.0 State Office Budget Instructions Memo

- A. Each fiscal year DFCS Budget Services distributes a Budget Instructions memo with several attachments.
- B. This memo provides detailed instructions on required forms, changes in program numbers, amount and effective date for pay raises, rates for fringe benefit costs, budgeting telecommunications and facility costs, preparing cash match and special program budgets, deadlines for submitting budget packages and loading budgets to UAS, and more.
- C. Attachments to the memo will include a spreadsheet that will provide you with each region's Personnel Services, Facility Cost, Travel, and Regular Operating Budget figures out by Program to be loaded, a list of mail drop ids, and any regional forms required for reconciling the allocated funds. Field Fiscal Services unit at the state office will also provide this information via email.
- D. Accounting staff must prepare and submit two budget packages to DFCS Budget Services for 100, 200, 300 and 400 series programs. The budget package consists of:
 1. Personnel Projection report from SMILE
 2. Personnel Services Projection Report from PeopleSoft (PERS) with noted corrections
 3. Form 752, Schedule of Personnel Services and Changes
 4. Form 753, Page 1, Schedule of Personnel Services and Travel by SCOA
 5. Form 753, Page 2, Schedule of Regular Operating, Facility & Telecommunication Costs by SCOA
 6. Form 747, Budget Series Summary
 7. Budget Submission Checklist for attached Contracts, Agreements, Leases, etc.
 8. Copy of all Contracts, Agreements and Leases budgeted

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2102.0 Equipment, Facility and Telecommunication Costs

- A. Equipment purchases are not to be budgeted in the original budget. The County Director must submit a written request to purchase equipment to the Field Fiscal Services Section Director, David Teubl. If the equipment purchase request is approved, Mr. Teubl will either instruct the Regional Accounting staff to increase the region's original budget, or to move funds from another Regular Operating Account to cover this expenditure. A copy of the approval from Dave Teubl, Director of Fiscal Services must be obtained and attached to the budget revision.
- B. Specific instructions for budgeting Telecommunications and Facility costs are included in the DFCS Budget Services Budget Instructions Memo.
- C. Building lease costs are budgeted per the signed lease or MIL agreement
- D. Janitorial costs are budgeted per any contracted amount.
- E. Telecommunication costs are generally budgeted at the current fiscal year level
- F. Utility costs are generally budgeted at the current fiscal year level

Using the funding amounts provided by the DFCS Budget Services unit, the Accounting staff will post all Facility and Telecommunications budgets into the SMILE system Budget Module, if it is not done via a statewide load.

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2103.0 Travel and Regular Operating

NOTE: Until the SMILE system can be programmed to track the budgets/spending by county, the Accounting staff will need to continue providing the individual counties' with an excel spreadsheet for their travel and regular operating budget/cost for monitoring purposes.

- A. Travel allocation amounts by program will be included in the spreadsheets that will accompany the DFCS Budget Services budget instructions memo.
- B. Although a detailed list has been provided, accounting staff along with the assistance of the Regional Director and County Directors should determine how the funds should be divided among the counties while remaining in the correct programmatic spending categories.
- C. Accounting staff will enter the regional annual travel budget into the SMILE system Budget Module, if it is not done via a statewide load.
- D. The Regular Operating budget will be included in the spreadsheets that will accompany the DFCS Budget Services budget instructions memo.
- E. Accounting staff along with the assistance of the Regional Director and County Directors will determine how the funds should be divided among the counties.
- F. Once a breakdown of the funds has been agreed upon for the regular operating budget, Regional Accounting staff can use the figures from the spreadsheets to assist them with spreading the funds to the appropriate accounts based on signed contracts and prior fiscal year spending patterns.

Note: Cost for established contracts such as Postage Meter, Copier, Maintenance Agreements, etc, should be allocated first then remaining funds divided to the other expense categories.

Accounting staff will enter the regional annual ROE budget into the SMILE system Budget Module, if it is not done via a statewide load.

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2104.0 Personnel Services Budget

- A. The Personnel Services budget includes Salaries, Employer FICA taxes, Employer Retirement costs and Employer Health Benefit costs for filled positions which can be used by the regional director and county directors in determining how to divide their allocated budget.

NOTE: Depending on how a position is budgeted on the Personnel Services report, and when an employee is hired will determine if the position will be eligible to participate in one the Employee Retirement System programs.

Example #1: If the position is budgeted 100%, and person was working 100% and goes down in amount of time, they are still ERS eligible, but if the person is hired on this position as less than 100% time, they are not eligible for ERS. If the position is budgeted less than 100%, this will make the position and person ineligible for ERS benefits.

Example #2: If an employee is re-hired after 1/1/2009, depending on the circumstances of their previous employment, they may be eligible to be on the Old Retirement System, the New Retirement System, or they may have to start over with Retirement on the New GSEPS Retirement Program.

- B. Personnel Services expenses for the 100, 200, 300 and 400 series programs are calculated based on the employee's current rate of pay, but if there is not enough funding to support all currently filled positions, the region/county is responsible for determining how they will meet their budget.
- C. Using the SMILE System's Budget Module, the accounting staff can provide projections of personnel services costs to the region/county.
- D. The fringe benefit rates that are used are obtained from the DFCS Budget Services Budget Instructions memo.
- E. Each filled position, including salary, position number, and any approved Georgia Gain salary increase, is added to the SMILE Personnel Projection Table and the Personnel Projection Report is developed and printed.

THIS DOES NOT MEAN THAT THE REGION/COUNTY WILL GET THIS AMOUNT OF MONEY, BUT IT GIVES THEM A STARTING POINT TO USE IN DETERMINING HOW MUCH OVER BUDGET THEY ARE AND WHERE THEY WILL HAVE TO CUT BACK TO GET INTO LINE WITH THEIR BUDGET ALLOCATION.

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- F. If Cash Match and/or Local Salary Supplements are approved, DFCS Form 752 is prepared (see Attachment #1-B). Each position is listed on the Form 752 with the employee name and title, annual supplement amount and corresponding fringe benefit costs. The County must provide in writing to the state office that they have received funding from their county or another outside source before the state will make a decision on whether or not to fund these expenditures.
- G. The costs by program from the SMILE Personnel Projection report plus the costs by program from the Form 752 are totaled then entered into the Budget Module.
- H. The SMILE Personnel Projection Report is reconciled to the Personnel Services Projection Report (PERS) from PeopleSoft, which is based on data submitted to the DHR Office of Human Resource Management (OHRM).

NOTE: PERS will not match the Personnel Projection Reports from SMILE due to state supplements. State Supplements are not shown on the PERS report.

New positions, deleted positions and other changes are to be noted on the PERS, a copy of which is sent to OHRM.

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2105.0 Completing the Budget Process

Once you have processed your new budget information in SMILE and printed your Budget Forms for submission, the Regional Accounting Office will need to enter each budget into the Uniform Accounting System (UAS).

- A. For further information concerning UAS, refer to the UAS User Manual.

Two paper copies of the completed and signed budget package are to be submitted to the DFCS Budget Services. Other copies may be required based on the Division organizational structure. Authorized personnel in the DFCS Budget Services unit will review the budget for approval or hold it in suspense for changes.

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2106. Monitoring and Revising the Budget

The Regional Director, the County Directors, and the Regional Accounting Office are responsible for monitoring the expense activity against budget availability.

- A. If it is apparent that a currently budgeted item is going to be overspent, the Regional Accounting office should either contact the Regional Director or the County Director to let them know so that they may take appropriate action to curtail the expense or inquire about a possible transfer of funds from other regions or programs if appropriate.
- B. Regional accounting staff will prepare the Budget Revision based on these needs or per Regional Director or County Directors request, and then forward it to DFCS Budget Services for their approval.

NOTE: A Budget Revision must be approved by DFCS Budget Services prior to the over-expenditure of a major expense object. **(Major expense objects are: Personnel Services, Travel, Regular Operating, Equipment, Telecommunications and Facility Costs.)**

- C. Budgeted funds may be transferred within Personnel Services, Travel, Regular Operating, Facilities or Telecommunications as long as it is within the same programmatic funding source.
- D. Travel for Training is one area of the budget they does require monthly revisions in order to bring in funding for training/conference cost.

Budgets Revisions on Travel for Training are completed as follows:

1. The regional accounting office will post all travel related cost into the travel module in SMILE. Any travel cost that are identified as Travel for Training cost are to be posted to Lines 2, 3 or 4 of the Travel Module and must include the appropriate Travel Training Code and dates of the training. At the end each month, they can print the Travel Reimbursement Forms which should list each employee's Travel for Training cost by Program.
2. The regional accounting office will verify that the amounts on these reports tie back to the total amount for the month on the General Ledger Trial Balance

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3. In the Budget Module on the SMILE system, they will add a budget revision and enter the Travel for Training from the Travel Reimbursement forms and then print out the Forms 753 to ensure that the increased budget matches the GL Trial Balance totals.
4. Once the Travel Reimbursement Forms, Forms 753, and Form 747 have been completed and all supporting documentation is attached, they should be submitted to the FOM for review and approval.
5. Once they have been approved, they are to be entered in UAS and posted as SUSPENDED.
6. They should mail the original copy of the budget revision with all supporting documentation attached to the DFCS Budgets Services unit, attn: Jessica Loyd who will distribute to the appropriate Budget Analyst. The budget analyst will review the budget revision and supporting documentation that has been submitted against the information that is in UAS to ensure valid, and then they approve the budget and send it LIVE.
7. Travel for Training Budget revisions are to be completed monthly and mailed to the DFCS Budget Services unit by the 20th of the following month.

E. Budgets Revisions for other routine expenditures are completed as follows:

1. Accountants review the General Ledger Trial Balance accounts looking for items that are reimbursable or need realignment of funding according to state policy.

Examples: Equipment Funds allocated from the state office.

2. In the Budget Module on the SMILE system, they will add a budget revision and enter the necessary changes such as adding equipment money, if approved by state office, or realigning over spent accounts within their program area, and then they print out the Forms 753 to ensure that the increased/decreased budget matches the GL Trial Balance totals.
3. Once the Forms 753, and Form 747 have been completed and all supporting documentation is attached, they should be submitted to the FOM for review and approval.

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4. NOTE: If revision is for Equipment Funds being loaded, the Form 756 detailing the cost of the equipment being purchased and an email from Mr. Teubl approving the equipment funds should be attached to the revision.
 5. Once they have been approved, they are to be entered in UAS and posted as SUSPENDED.
 6. They should mail the original copy of the budget revision with all supporting documentation attached to the DFCS Budget Services unit, attn: Jessica Loyd who will distribute to the appropriate Budget Analyst. The budget analyst will review the budget revision and supporting documentation that has been submitted against the information that is in UAS to ensure valid, and then they approve the budget and send it LIVE.
 7. These types of revisions can be completed quarterly or more often if necessary and sent to the DFCS Budget Services unit by the 20th of the following month.
- F. When completing your budget revisions, please ensure the following forms used submitted:
1. Form 753, Page 1, Schedule of Personnel Services and Travel by SCOA
 2. Form 753, Page 2, Schedule of Regular Operating, Facility & Telecommunication Costs by SCOA
 3. Form 747, Budget Series Summary

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2107. Signatures

- A. The Regional Director and Fiscal Operation Manager must sign the 100, 200, 300, and 400 Series original budgets.
- B. A copy of the County Board minutes is required to support any expenditures and budget revisions to the original county budgets and must be attached to all budget revisions submitted to the state office. The Regional Director or Fiscal Operation Manager must sign Budget Revisions for all programs.
- C. The Fiscal Operation Manger may sign budget Revisions for routine monthly cost, such as reimbursable travel and realignment of the funding to cover deficits.
- D. Any budget revisions for unusual cost, items that have been approved by the State Budget office, should have written or e-mailed approval attached before sending to the state office.

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2108.0 Attachments:

Attachment #1 Budget Series Summary, Form 747

Attachment #1-a Instructions for Form 747

Attachment #2 Schedule of Personnel Services and Changes, Form 752

Attachment #2-a Instructions for Form 752

**Attachment #3 Schedule of Personnel Services, Travel, Regular Operating,
Facility & Telecommunication Costs, Form 753**

Attachment #3-a Instructions for Form 753

Attachment #4 Schedule of Equipment Purchases, Form 756

Attachment #4-a Instructions for Form 756

Attachment #5 Budget Submission Checklist for Attachments

Attachment #5-a Instructions for Budget Submission Checklist for Attachments

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Instructions for completing Budget Series Summary Form – Form 747

The Budget Series Summary form is a summary for each budget, or program series (i.e. 100, 200, 300, etc.). The budget amounts for each major expense object (i.e. Personnel Services, Travel, Regular Operating, etc.) are summarized in the appropriate column(s). The form 747 is printed from the SMILE system Budget Module after the original program budgets, or budget revisions have been entered into the SMILE system.

Fiscal CCYY	State Fiscal Year of this budget or revision
Original	Indicates that this is an original budget
Revision	Indicates that this is a budget revision, and gives the revision number for the budget series
Region Name	Name of the Region submitting the Budget
Region Number	Two digit Region identification number
Budget Series	Budget Series (or program series)
Position Count	Total number of positions budgeted for all programs within this series.
Budget Expense Objects	Whole dollar amounts are budgeted by expense object; amounts are rounded \$.50 and above up, and \$.49 and below down
Reason for this Budget Submission	If this is a budget revision; provide a specific explanation for submitting the revision (ex. Purchase of new equipment)
Signatures	Refer to Section 2512 of the Budgets Policy for instructions

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Instructions for completing Schedule of Personnel Services and Changes – Form 752

A Schedule of Personnel Services and Changes is completed for each program budget containing personnel services cost. A Personnel Projection Report from the SMILE system Budget Module may be substituted for the form 752 when regular salaries and fringe benefits are budgeted. Salary supplements are budgeted on a manual form 752.

Local Agency	Two-digit Region identification number and Region name (ex. 01, Region 1)
Mid Level	Region Number
Program	Three digit UAS program number and name (ex. 101, Eligibility)
Fiscal CCYY	State fiscal year of this budget or revision
Original/Revision	Mark box for Original budget or Revision
Budget Series	Mark box for appropriate budget series
Position Number (1)	Enter the position number(s)
Name and Position Title (2)	Employee name(s), if known, and position title(s)
Grade and Increment (3)	Enter pay grade of position(s)
Anniversary Date (4)	Date of projected in-grade increase if applicable
Annual Salary (5)	if an original budget, enter the salary for 12 months excluding the Within Grade Increase (WIGI). If a budget revision, enter the salary for the balance of the budget period excluding the WIGI (e.g. \$1200/mth salary X 6 months = \$7200).
Within Grade Increase (WIGI) (6)	Calculate by multiplying the Performance Based Salary Increase %, awarded in January, times the base monthly salary times the appropriate number of months, if applicable (e.g., \$1200/mth salary X 2% increase X 6 months = \$144).
Fringe Benefits by Type (7)	enter the employer cost of fringe benefits by type (FICA, Retirement and Health Insurance).

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- Total Fringe Benefits (8) enter the total of the fringe benefits in Column 7.
- Total Costs (9) enter the sum of annual salary, WIGI and total fringe benefits.
- Balance forward from original
Budget, or last budget revision (10) Optional. If used, enter the salaries and fringe benefits amounts from the original budget or last revision for this program.
- Sub-total for Page (11) Calculate totals for columns 5 thru 9 for this page.
- Program Totals (12) if more than one page is used for a program series, calculate the program totals for columns 5 thru 9.

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Instructions for Completing Schedule of Personnel Services, Travel, Regular Operating, Facility & Telecommunication Cost by SCOA – Form 753, Page 1

Form 753, page 1, is completed for each program budget containing salaries, overtime, fringe benefits, salary supplements or travel. Enter the budget amounts into the SMILE system Budget Module utilizing the State Chart of Accounts (SCOA). For an original budget, enter the budget amounts in the “Current Budget” columns; for a budget revision, enter the revision amounts in the “Increase/Decrease” column. The SMILE system will add the current budget and revision amounts to obtain the “Revised Budget” column.

- | | |
|--------------------------|--|
| Fiscal CCYY | State Fiscal Year of this budget or revision |
| Local Agency | Two-digit Region identification number and Region Name (ex. 01, Region 1) |
| Program | Three digit UAS program number and name (ex. 101, Eligibility) |
| Position Count | Total number of positions budgeted for this program |
| Original Budget/Revision | Mark if Original Budget or Budget Revision; revision number is optional |
| Proposed Expenses | Enter whole dollar amounts for each expense object budgeted. Round amounts \$.50 and above up, and \$.49 and below down. |

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Instructions for Completing Schedule of Personnel Services, Travel, Regular Operating, Facility & Telecommunication Cost by SCOA – Form 753, Page 2

Form 753, page 2, is completed for each program budget containing any cost. Enter the budget amounts into the SMILE system Budget Module utilizing the State Chart of Accounts (SCOA). For an original budget, enter the budget amounts in the “Current Budget” columns; for a budget revision, enter the revision amounts in the “Increase/Decrease” column. The SMILE system will add the current budget and revision amounts to obtain the “Revised Budget” column.

The SMILE system will calculate the “Grant Total for this Program” amount for each of the three columns. The Fund Source amount(s) budgeted at the bottom of page 2 must equal the Grand Total from the Revised Budget column. The Fund Source type is determined by the budget, or program series:

- a. For 100 and 300 series budgets, enter 100% of the total cost budgeted in the “8001, Grant in Aid” Fund Source field
- b. For 200 series budgets, multiply the total cost budgeted by the applicable matching percentages, then enter the results in the “6002, Local Cash Match” and the “8001, Grant in Aid” Fund Source fields
- c. For 400 series budgets, enter 100% of the total cost budgeted in the “6004, County Non-Participating” field

Proposed Expenses Enter whole dollar amounts for each expense object budgeted. Round amounts \$.50 and above up, and \$.49 and below down.

Fund Source Description and Amount The Fund Source section is completed after the total program budget is entered. The total of the Fund Source amounts must equal the “Grand Total for this Program” amount from the Revised Budget column.

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Instructions for Completing Schedule of Equipment Purchases Form 756

Equipment purchases are not normally budgeted in the original budget. The County Director submits a written request to purchase equipment to the Field Fiscal Services Section Director. When approval is obtained, a Form 756 is prepared and attached to the Budget Revision.

Local Agency	Two-digit Region identification number and Region name (ex. 01, Region 1)
Mid Level	Region Number
Program	Three digit UAS program number and name (ex. 101, Eligibility)
Fiscal CCYY	State fiscal year of this budget or revision
Original/Revision	Mark box for Original budget or Revision
Budget Series	Mark box for appropriate budget series
Type of Equipment (1)	Enter description of equipment being purchased
Age (2)	if purchasing replacement equipment; enter age of equipment being replaced (current equipment)
Condition (3)	if purchasing replacement equipment; enter condition of equipment being replaced (current equipment)
Quantity (4)	Enter quantity of equipment being purchased
Unit Price (5)	Enter unit price
Total (6)	Multiply Quantity times Unit Price for each item budgeted, and then enters result
Total Equipment Budgeted (7)	Enter grand total of all items budgeted

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Instructions for Completing Budget Submission Checklist for Attached Contracts, Agreements, Leases, etc.

The Budget Submission Checklist form is used to submit supporting documents for certain budget items. The DFCS Budget Services unit require copies of all contracts and leases (including rental agreements, janitorial, maintenance and other operational contracts) be submitted along with the original budget to support the proposed expenses for these activities.

List the vendor name and annual amount of the contract under the appropriate SCOA description and number.

Attach a copy of each contract listed on the Checklist. If a contract copy is not available, but the vendor and cost are known, note on the Checklist that the contract copy will be submitted as soon as it is available.

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