

## **DHHS POLICIES AND PROCEDURES**

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| <b>Section II:</b>              | <b>Budget and Analysis</b> |
| <b>Title:</b>                   | <b>Budget Revisions</b>    |
| <b>Current Effective Date:</b>  | <b>5/31/05</b>             |
| <b>Revision History:</b>        | <b>8/1/02</b>              |
| <b>Original Effective Date:</b> | <b>2/1/96</b>              |

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### **Purpose**

The purpose of this policy is to establish the manner in which the certified and authorized budgets are adjusted.

### **Policy**

1. The definitions, conditions, and requirements for changing an agency budget are contained in the [State Budget Manual](#) issued by the Office of State Budget and Management (OSBM).
2. Each division/office is responsible for maintaining its budget and, therefore, must initiate any needed budget revisions. Institutions must submit budget revisions to their respective division's budget office for approval. Each division/office director or designee must approve all budget revisions.
3. The Division of Budget and Analysis must review and approve all budget changes requiring approval by OSBM. The Division of Budget and Analysis will forward all approved budget revisions to OSBM.
4. The Division of Budget and Analysis establishes access to the budget revision system for DHHS system users.

### **Implementation**

1. All budget revisions are submitted through the budget revision system; see Budget Revision System Operator's Manual.
2. Divisions are encouraged to discuss budget revisions with the Division of Budget and Analysis prior to submittal. This will avoid delays in obtaining approvals for proposed budget changes.
3. Once the division/office director or designee approves a budget revision, a budget revision will be automatically forwarded to the next level of approval based on allowed access to the system.

4. The Division of Budget and Analysis will resolve any concerns or problems with the proposed budget changes according to DHHS directive number II-10.
5. Each division/office is responsible for updating North Carolina Accounting System once budget revisions are approved and, when necessary, informing the Office of the Controller of the approved budget revision.

*For questions or clarification on any of the information contained in this policy, please contact [The Division of Budget and Analysis](#). For general questions about department-wide policies and procedures, contact the [DHHS Policy Coordinator](#).*